



Worcester County Administration

One West Market St. Room 1103 | Snow Hill MD 21863 | (410) 632-1194 | www.co.worcester.md.us

PRESS RELEASE

TO: Local Media
FROM: Worcester County Commissioners
DATE: June 5, 2024
FOR RELEASE: Immediately
TOPIC: Worcester County Adopts FY 2025 Operating Budget
For Additional Comment: Chief Administrative Officer Weston S. Young at (410) 632-1194

FY25 Worcester budget maintains tax rate, increases education funding by \$5.38 million

On June 4, 2024, the Worcester County Commissioners approved the Fiscal Year 2025 (FY25) Operating Budget of \$261,917,617.

“This is a fiscally conservative budget that allocates funding to cover vital public services and needed capital projects without burdening property owners and taxpayers,” Worcester County Commissioner President Chip Bertino said. “I want to thank our staff, agencies, and department heads on their partnership to ensure that taxpayer money is allocated judiciously.”

The FY25 budget maintains the real property tax rate of 84.5¢ per \$100 of assessed value and the County’s local income tax rate of 2.25%. Worcester County residents will continue to benefit from the lowest income tax rate and the third lowest real property tax rate as compared to all other counties in Maryland. This fiscally conservative budget includes increased funding for services that residents value most, to include education, public safety, and infrastructure.

The approved budget includes \$14.6 million in increased property tax revenues. Income tax revenue increased by \$7 million. Revenue from other local taxes increased by \$3.3 million, including a \$1.7 million increase in the recordation tax and a \$1.5 million increase in transfer tax. It also allows a salary step plus 4% cost-of-living adjustment for county staff.

The approved budget includes record funding for the Worcester County Board of Education at \$105.4 million, an increase of \$5.4 million over the current fiscal year. The funding is expected to allow for a salary step plus a 4% cost-of-living adjustment and to cover rising health insurance and salary related increases, including pension, FICA, and Other Post Employment Benefits. In addition, the commissioners allocated \$3.5 million in rate stabilization funds to reduce health insurance rates from 12.65% to 4.3% for County and BOE employees and to meet the required minimum in the rate stabilization fund.

The coming year’s spending plan also includes a modest \$95,807 increase in the Worcester County Sheriff’s Office budget. This budget includes money for continuing education, certifications, and capital equipment to replace outdated vehicles.

“This budget is like an insurance policy for the Worcester County Sheriff’s Office as a whole,” Sheriff Matthew Crisafulli said. “It ensures that our sworn deputies and support staff have access to the professional development and training they need in specialized areas to keep pace with the fast-moving changes in law enforcement and provide a proactive presence that helps provide an outstanding quality of life for residents and visitors.”

FY25 funding also includes \$2.67 million in grants to county fire companies and \$8.7 million in ambulance grants, which represents an increase of \$1.5 million and includes supplemental funding for 10 EMS companies to assist with run and personnel costs.

Grants to towns increased by \$200,253, including unrestricted grant increases of \$35,000 each to the Towns of Berlin and Pocomoke, a recreation grant increase of \$20,000 to the Ocean Pines Association, and increases to the Town of Ocean City of \$76,037 in unrestricted grant funds and \$32,500 or 50% of the cost of the OC Bomb Squad digital x-ray system.

This budget includes an increase of \$5.6 million to the Health Department to comply with the 100% increase in the State Mandated Core Funding Match. It also eliminates the Benefits account and realigns insurance and benefits costs within each county department and agency to remain consistent with the Annual Comprehensive Financial Report.

The approved budget includes an increase of \$2.7 million to maintain a 15% Reserve Fund. The State mandated Reserve Fund is a tool that is vital to the County's emergency preparedness plans and plays a key role in the County's fiscal health and stable bond rating of AA for Fitch, AA+ for Standard and Poor's and Aa2 for Moody's Investor Services. This outstanding bond rating enables Worcester County Government to borrow money at low interest rates that save taxpayers hundreds of thousands of dollars for capital projects, like the upcoming Buckingham Elementary School replacement project.

There are also dozens of public, emergency, and education projects currently being funded with assigned reserve funds. These include but are not limited to \$4.2 million to construct a new Pocomoke Branch Library, \$2.2 million to replace the roof at Snow Hill Middle School and Cedar Chapel Special School, and \$2 million to upgrade the radio system utilized by Worcester County Emergency Services and the 10 volunteer fire companies.

The FY25 budget increased by \$26 million or 11% more than the FY24 budget, and budget decisions were based upon current and projected trends. In early 2024, County departments and agencies requests for FY25 totaled \$270 million. During budget deliberations, the commissioners made cuts of \$8.2 million across all divisions of government to adopt a balanced FY25 budget.

###

Worcester County
FY2025 Estimated Revenue Summary

| | 2025 Approved Revenue | 2024 Adopted Budget | \$ Variance | % Variance |
|---|------------------------------|----------------------------|----------------------|-------------------|
| Property Taxes | 174,036,523 | 159,420,860 | 14,615,663 | 9% |
| Income Tax | 47,000,000 | 40,000,000 | 7,000,000 | 18% |
| Other Local Taxes | 16,910,000 | 13,575,000 | 3,335,000 | 25% |
| State Shared | 3,571,155 | 2,870,169 | 700,986 | 24% |
| Franchise Fees | 22,690 | 22,506 | 184 | 1% |
| Gain/Loss on Disposal of Assets | 125,000 | 125,000 | - | 0% |
| Licenses and Permits | 2,768,190 | 2,728,390 | 39,800 | 1% |
| Charges for Services | 1,927,478 | 1,649,615 | 277,863 | 17% |
| Interest on Investments & Penalties | 6,000,000 | 5,000,000 | 1,000,000 | 20% |
| Fines & Forfeitures | 31,000 | 27,765 | 3,235 | 12% |
| Miscellaneous- Insurance Claim Reimbursements, Dividends & NSF Tax Fees | 456,533 | 451,386 | 5,147 | 1% |
| Intergovernmental - Federal Revenues | 1,333,099 | 865,299 | 467,800 | 54% |
| Intergovernmental - State Revenues | 5,470,574 | 6,761,294 | (1,290,720) | -19% |
| Transfers In - Casino/Local Impact | 2,265,375 | 2,392,943 | (127,568) | -5% |
| TOTAL REVENUES | \$ 261,917,617 | \$ 235,890,227 | \$ 26,027,390 | 11% |

Worcester County
FY2025 Approved General Fund Budget Summary

| | 2025 Approved | 2024 Adopted Budget | \$ Variance | % Variance |
|---|--------------------|---------------------|--------------------|-------------|
| Department: 1001 County Commissioners | | | | |
| PERS SVCS - Personnel Services | \$1,690,633 | \$1,172,276 | \$518,357 | 44% |
| SUPP & MAT - Supplies & Materials | \$59,829 | \$55,261 | \$4,568 | 8% |
| MAINT & SVCS - Maintenance & Services | \$45,125 | \$49,410 | (\$4,285) | -9% |
| OTHR CHGS - Other Charges | \$64,717 | \$63,136 | \$1,581 | 3% |
| INTFND CHGS - Interfund Charges | \$0 | (\$103,851) | \$103,851 | -100% |
| CAP EQ - Capital Equipment | \$0 | \$0 | \$0 | N/A |
| Department Total: County Commissioners | \$1,860,304 | \$1,236,232 | \$624,072 | 50% |
| Department: 1002 Circuit Court | | | | |
| PERS SVCS - Personnel Services | \$1,784,336 | \$1,172,153 | \$612,183 | 52% |
| SUPP & MAT - Supplies & Materials | \$364,278 | \$334,860 | \$29,418 | 9% |
| MAINT & SVCS - Maintenance & Services | \$110,465 | \$108,765 | \$1,700 | 2% |
| OTHR CHGS - Other Charges | \$10,400 | \$8,932 | \$1,468 | 16% |
| Department Total: Circuit Court | \$2,269,479 | \$1,624,710 | \$644,769 | 40% |
| Department: 1003 Orphan's Court | | | | |
| PERS SVCS - Personnel Services | \$70,800 | \$28,500 | \$42,300 | 148% |
| SUPP & MAT - Supplies & Materials | \$2,800 | \$1,600 | \$1,200 | 75% |
| OTHR CHGS - Other Charges | \$6,800 | \$6,800 | \$0 | 0% |
| Department Total: Orphan's Court | \$80,400 | \$36,900 | \$43,500 | 118% |
| Department: 1004 State's Attorney | | | | |
| PERS SVCS - Personnel Services | \$4,592,627 | \$3,121,361 | \$1,471,266 | 47% |
| SUPP & MAT - Supplies & Materials | \$113,947 | \$104,772 | \$9,175 | 9% |
| MAINT & SVCS - Maintenance & Services | \$24,250 | \$18,150 | \$6,100 | 34% |
| OTHR CHGS - Other Charges | \$24,350 | \$24,450 | (\$100) | 0% |
| CAP EQ - Capital Equipment | \$0 | \$43,000 | (\$43,000) | -100% |
| Department Total: State's Attorney | \$4,755,174 | \$3,311,733 | \$1,443,441 | 44% |
| Department: 1005 Treasurer's Office | | | | |
| PERS SVCS - Personnel Services | \$1,677,387 | \$1,523,703 | \$153,684 | 10% |
| SUPP & MAT - Supplies & Materials | \$184,155 | \$172,910 | \$11,245 | 7% |
| MAINT & SVCS - Maintenance & Services | \$2,900 | \$2,500 | \$400 | 16% |
| OTHR CHGS - Other Charges | \$17,550 | \$9,260 | \$8,290 | 90% |
| INTFND CHGS - Interfund Charges | \$0 | (\$277,014) | \$277,014 | -100% |
| Department Total: Treasurer's Office | \$1,881,992 | \$1,431,359 | \$450,633 | 31% |

Worcester County
FY2025 Approved General Fund Budget Summary

| | 2025 Approved | 2024 Adopted Budget | \$ Variance | % Variance |
|--|--------------------|---------------------|--------------------|-------------|
| Department: 1006 Elections Office | | | | |
| PERS SVCS - Personnel Services | \$660,851 | \$640,677 | \$20,174 | 3% |
| SUPP & MAT - Supplies & Materials | \$670,011 | \$616,372 | \$53,639 | 9% |
| MAINT & SVCS - Maintenance & Services | \$152,887 | \$153,830 | (\$943) | -1% |
| OTHR CHGS - Other Charges | \$15,231 | \$20,078 | (\$4,847) | -24% |
| Department Total: Elections Office | \$1,498,980 | \$1,430,957 | \$68,023 | 5% |
| Department: 1007 Human Resources | | | | |
| PERS SVCS - Personnel Services | \$714,935 | \$532,400 | \$182,535 | 34% |
| SUPP & MAT - Supplies & Materials | \$27,940 | \$22,940 | \$5,000 | 22% |
| MAINT & SVCS - Maintenance & Services | \$37,100 | \$29,500 | \$7,600 | 26% |
| OTHR CHGS - Other Charges | \$5,200 | \$4,500 | \$700 | 16% |
| INTFND CHGS - Interfund Charges | \$0 | (\$77,176) | \$77,176 | -100% |
| Department Total: Human Resources | \$785,175 | \$512,164 | \$273,011 | 53% |
| Department: 1008 Development, Review & Permits | | | | |
| PERS SVCS - Personnel Services | \$2,681,106 | \$1,828,948 | \$852,158 | 47% |
| SUPP & MAT - Supplies & Materials | \$303,075 | \$245,622 | \$57,453 | 23% |
| MAINT & SVCS - Maintenance & Services | \$104,961 | \$186,910 | (\$81,949) | -44% |
| OTHR CHGS - Other Charges | \$52,996 | \$41,983 | \$11,013 | 26% |
| INTFND CHGS - Interfund Charges | \$0 | (\$100,375) | \$100,375 | -100% |
| Department Total: Development, Review & Permits | \$3,142,138 | \$2,203,088 | \$939,050 | 43% |
| Department: 1010 Environmental Programs | | | | |
| PERS SVCS - Personnel Services | \$2,205,102 | \$1,341,975 | \$863,127 | 64% |
| SUPP & MAT - Supplies & Materials | \$396,393 | \$1,884,411 | (\$1,488,018) | -79% |
| MAINT & SVCS - Maintenance & Services | \$121,705 | \$102,045 | \$19,660 | 19% |
| OTHR CHGS - Other Charges | \$6,164 | \$5,300 | \$864 | 16% |
| INTFND CHGS - Interfund Charges | \$0 | (\$32,041) | \$32,041 | -100% |
| CAP EQ - Capital Equipment | \$50,000 | \$0 | \$50,000 | N/A |
| Department Total: Environmental Programs | \$2,779,364 | \$3,301,690 | (\$522,326) | -16% |
| Department: 1011 Information Technology | | | | |
| PERS SVCS - Personnel Services | \$1,594,088 | \$688,640 | \$905,448 | 131% |
| SUPP & MAT - Supplies & Materials | \$21,280 | \$23,900 | (\$2,620) | -11% |
| MAINT & SVCS - Maintenance & Services | \$2,840 | \$2,840 | \$0 | 0% |
| OTHR CHGS - Other Charges | \$7,600 | \$7,600 | \$0 | 0% |
| INTFND CHGS - Interfund Charges | \$0 | (\$34,868) | \$34,868 | -100% |
| Department Total: Information Technology | \$1,625,808 | \$688,112 | \$937,696 | 136% |

Worcester County
FY2025 Approved General Fund Budget Summary

| | 2025 Approved | 2024 Adopted Budget | \$ Variance | % Variance |
|---|---------------------|---------------------|--------------------|-------------|
| Department: 1090 Other General Government | | | | |
| SUPP & MAT - Supplies & Materials | \$1,405,979 | \$1,268,884 | \$137,095 | 11% |
| MAINT & SVCS - Maintenance & Services | \$993,754 | \$955,094 | \$38,660 | 4% |
| OTHR CHGS - Other Charges | \$2,143,366 | \$1,367,654 | \$775,712 | 57% |
| CAP EQ - Capital Equipment | \$0 | \$150,000 | (\$150,000) | -100% |
| Department Total: Other General Government | \$4,543,099 | \$3,741,632 | \$801,467 | 21% |
| Department: 1101 Sheriff's Office | | | | |
| PERS SVCS - Personnel Services | \$13,905,415 | \$8,222,583 | \$5,682,832 | 69% |
| SUPP & MAT - Supplies & Materials | \$1,532,028 | \$1,529,722 | \$2,306 | 0% |
| MAINT & SVCS - Maintenance & Services | \$846,922 | \$700,567 | \$146,355 | 21% |
| OTHR CHGS - Other Charges | \$206,500 | \$135,370 | \$71,130 | 53% |
| CAP EQ - Capital Equipment | \$790,000 | \$913,984 | (\$123,984) | -14% |
| Department Total: Sheriff's Office | \$17,280,865 | \$11,502,226 | \$5,778,639 | 50% |
| Department: 1102 Emergency Services | | | | |
| PERS SVCS - Personnel Services | \$3,316,340 | \$2,096,067 | \$1,220,273 | 58% |
| SUPP & MAT - Supplies & Materials | \$879,109 | \$971,097 | (\$91,988) | -9% |
| MAINT & SVCS - Maintenance & Services | \$226,572 | \$182,010 | \$44,562 | 24% |
| OTHR CHGS - Other Charges | \$23,800 | \$24,900 | (\$1,100) | -4% |
| CAP EQ - Capital Equipment | \$95,000 | \$0 | \$95,000 | N/A |
| Department Total: Emergency Services | \$4,540,821 | \$3,274,074 | \$1,266,747 | 39% |
| Department: 1103 Jail | | | | |
| PERS SVCS - Personnel Services | \$10,827,666 | \$6,980,427 | \$3,847,239 | 55% |
| SUPP & MAT - Supplies & Materials | \$969,139 | \$831,308 | \$137,831 | 17% |
| MAINT & SVCS - Maintenance & Services | \$2,419,813 | \$2,223,384 | \$196,429 | 9% |
| OTHR CHGS - Other Charges | \$10,056 | \$16,056 | (\$6,000) | -37% |
| CAP EQ - Capital Equipment | \$13,895 | \$325,000 | (\$311,105) | -96% |
| Department Total: Jail | \$14,240,569 | \$10,376,175 | \$3,864,394 | 37% |
| Department: 1104 Fire Marshal | | | | |
| PERS SVCS - Personnel Services | \$1,166,229 | \$594,095 | \$572,134 | 96% |
| SUPP & MAT - Supplies & Materials | \$68,755 | \$67,363 | \$1,392 | 2% |
| MAINT & SVCS - Maintenance & Services | \$49,110 | \$50,360 | (\$1,250) | -2% |
| OTHR CHGS - Other Charges | \$11,565 | \$9,510 | \$2,055 | 22% |
| CAP EQ - Capital Equipment | \$176,000 | \$0 | \$176,000 | N/A |
| Department Total: Fire Marshal | \$1,471,659 | \$721,328 | \$750,331 | 104% |

Worcester County
FY2025 Approved General Fund Budget Summary

| | 2025 Approved | 2024 Adopted Budget | \$ Variance | % Variance |
|---|---------------------|---------------------|--------------------|-------------|
| Department: 1105 Volunteer Fire Departments | | | | |
| SUPP & MAT - Supplies & Materials | \$82,200 | \$83,000 | (\$800) | -1% |
| MAINT & SVCS - Maintenance & Services | \$23,072 | \$21,548 | \$1,524 | 7% |
| OTHR CHGS - Other Charges | \$12,084,644 | \$10,373,547 | \$1,711,097 | 16% |
| CAP EQ - Capital Equipment | \$0 | \$0 | \$0 | N/A |
| Department Total: Volunteer Fire Departments | \$12,189,916 | \$10,478,095 | \$1,711,821 | 16% |
| Department: 1201 Maintenance | | | | |
| PERS SVCS - Personnel Services | \$2,094,699 | \$1,359,605 | \$735,094 | 54% |
| SUPP & MAT - Supplies & Materials | \$98,547 | \$88,154 | \$10,393 | 12% |
| MAINT & SVCS - Maintenance & Services | \$100,908 | \$99,564 | \$1,344 | 1% |
| OTHR CHGS - Other Charges | \$17,550 | \$11,000 | \$6,550 | 60% |
| CAP EQ - Capital Equipment | \$103,750 | \$79,450 | \$24,300 | 31% |
| Department Total: Maintenance | \$2,415,454 | \$1,637,773 | \$777,681 | 47% |
| Department: 1202 Roads | | | | |
| PERS SVCS - Personnel Services | \$2,964,716 | \$1,807,122 | \$1,157,594 | 64% |
| SUPP & MAT - Supplies & Materials | \$1,439,398 | \$1,377,102 | \$62,296 | 5% |
| MAINT & SVCS - Maintenance & Services | \$851,868 | \$803,965 | \$47,903 | 6% |
| OTHR CHGS - Other Charges | \$10,113 | \$12,301 | (\$2,188) | -18% |
| CAP EQ - Capital Equipment | \$570,100 | \$512,645 | \$57,455 | 11% |
| Department Total: Roads | \$5,836,195 | \$4,513,135 | \$1,323,060 | 29% |
| Department: 1203 Public Works | | | | |
| PERS SVCS - Personnel Services | \$965,386 | \$695,499 | \$269,887 | 39% |
| SUPP & MAT - Supplies & Materials | \$29,340 | \$23,870 | \$5,470 | 23% |
| MAINT & SVCS - Maintenance & Services | \$225,546 | \$207,046 | \$18,500 | 9% |
| OTHR CHGS - Other Charges | \$13,750 | \$15,090 | (\$1,340) | -9% |
| INTFND CHGS - Interfund Charges | \$0 | (\$105,084) | \$105,084 | -100% |
| CAP EQ - Capital Equipment | \$76,000 | \$0 | \$76,000 | N/A |
| Department Total: Public Works | \$1,310,022 | \$836,421 | \$473,601 | 57% |
| Department: 1204 Boat Landings | | | | |
| SUPP & MAT - Supplies & Materials | \$5,000 | \$280,000 | (\$275,000) | -98% |
| MAINT & SVCS - Maintenance & Services | \$49,438 | \$46,138 | \$3,300 | 7% |
| CAP EQ - Capital Equipment | \$0 | \$0 | \$0 | N/A |
| Department Total: Boat Landings | \$54,438 | \$326,138 | (\$271,700) | -83% |

Worcester County
FY2025 Approved General Fund Budget Summary

| | 2025 Approved | 2024 Adopted Budget | \$ Variance | % Variance |
|--|---------------------|---------------------|--------------------|-------------|
| Department: 1205 Homeowner Convenience Centers | | | | |
| PERS SVCS - Personnel Services | \$583,842 | \$278,872 | \$304,970 | 109% |
| SUPP & MAT - Supplies & Materials | \$12,200 | \$10,700 | \$1,500 | 14% |
| MAINT & SVCS - Maintenance & Services | \$315,560 | \$264,736 | \$50,824 | 19% |
| OTHR CHGS - Other Charges | \$1,000 | \$1,000 | \$0 | 0% |
| INTFND CHGS - Interfund Charges | \$70,461 | \$198,951 | (\$128,490) | -65% |
| CAP EQ - Capital Equipment | \$0 | \$0 | \$0 | N/A |
| Department Total: Homeowner Convenience Centers | \$983,063 | \$754,259 | \$228,804 | 30% |
| Department: 1206 Recycling | | | | |
| PERS SVCS - Personnel Services | \$729,002 | \$475,932 | \$253,070 | 53% |
| SUPP & MAT - Supplies & Materials | \$19,590 | \$19,590 | \$0 | 0% |
| MAINT & SVCS - Maintenance & Services | \$271,410 | \$226,457 | \$44,953 | 20% |
| OTHR CHGS - Other Charges | \$1,000 | \$1,000 | \$0 | 0% |
| INTFND CHGS - Interfund Charges | \$154,530 | \$183,045 | (\$28,515) | -16% |
| CAP EQ - Capital Equipment | \$50,000 | \$18,000 | \$32,000 | 178% |
| Department Total: Recycling | \$1,225,532 | \$924,024 | \$301,508 | 33% |
| Department: 1301 Health Department | | | | |
| SUPP & MAT - Supplies & Materials | \$0 | \$0 | \$0 | N/A |
| MAINT & SVCS - Maintenance & Services | \$458,116 | \$437,870 | \$20,246 | 5% |
| OTHR CHGS - Other Charges | \$11,258,191 | \$5,420,726 | \$5,837,465 | 108% |
| CAP EQ - Capital Equipment | \$0 | \$0 | \$0 | N/A |
| Department Total: Health Department | \$11,716,307 | \$5,858,596 | \$5,857,711 | 100% |
| Department: 1302 Mosquito Control | | | | |
| PERS SVCS - Personnel Services | \$99,306 | \$67,248 | \$32,058 | 48% |
| SUPP & MAT - Supplies & Materials | \$3,325 | \$3,550 | (\$225) | -6% |
| MAINT & SVCS - Maintenance & Services | \$29,750 | \$27,250 | \$2,500 | 9% |
| OTHR CHGS - Other Charges | \$95,200 | \$70,200 | \$25,000 | 36% |
| CAP EQ - Capital Equipment | \$0 | \$32,250 | (\$32,250) | -100% |
| Department Total: Mosquito Control | \$227,581 | \$200,498 | \$27,083 | 14% |
| Department: 1401 Commission on Aging | | | | |
| SUPP & MAT - Supplies & Materials | \$174,975 | \$173,802 | \$1,173 | 1% |
| MAINT & SVCS - Maintenance & Services | \$195,600 | \$188,600 | \$7,000 | 4% |
| OTHR CHGS - Other Charges | \$1,405,730 | \$1,272,900 | \$132,830 | 10% |
| CAP EQ - Capital Equipment | \$0 | \$0 | \$0 | N/A |
| Department Total: Commission on Aging | \$1,776,305 | \$1,635,302 | \$141,003 | 9% |

Worcester County
FY2025 Approved General Fund Budget Summary

| | 2025 Approved | 2024 Adopted Budget | \$ Variance | % Variance |
|---|----------------------|----------------------|---------------------|------------|
| Department: 1402 Other Social Services | | | | |
| OTHR CHGS - Other Charges | \$636,627 | \$530,368 | \$106,259 | 20% |
| Department Total: Other Social Services | \$636,627 | \$530,368 | \$106,259 | 20% |
| Department: 1502 WOR-WIC Community College | | | | |
| OTHR CHGS - Other Charges | \$2,618,000 | \$2,530,242 | \$87,758 | 3% |
| Department Total: WOR-WIC Community College | \$2,618,000 | \$2,530,242 | \$87,758 | 3% |
| Department: 1505 Board of Education | | | | |
| OTHR CHGS - Other Charges | \$115,054,401 | \$100,765,319 | \$14,289,082 | 14% |
| Department Total: Board of Education | \$115,054,401 | \$100,765,319 | \$14,289,082 | 14% |
| Department: 1601 Recreation Department | | | | |
| PERS SVCS - Personnel Services | \$1,915,122 | \$1,161,636 | \$753,486 | 65% |
| SUPP & MAT - Supplies & Materials | \$631,255 | \$530,565 | \$100,690 | 19% |
| MAINT & SVCS - Maintenance & Services | \$245,678 | \$210,590 | \$35,088 | 17% |
| OTHR CHGS - Other Charges | \$41,853 | \$45,630 | (\$3,777) | -8% |
| CAP EQ - Capital Equipment | \$0 | \$37,500 | (\$37,500) | -100% |
| Department Total: Recreation Department | \$2,833,908 | \$1,985,921 | \$847,987 | 43% |
| Department: 1602 Parks Department | | | | |
| PERS SVCS - Personnel Services | \$835,032 | \$526,923 | \$308,109 | 58% |
| SUPP & MAT - Supplies & Materials | \$1,423,284 | \$1,553,325 | (\$130,041) | -8% |
| MAINT & SVCS - Maintenance & Services | \$148,766 | \$139,815 | \$8,951 | 6% |
| OTHR CHGS - Other Charges | \$11,245 | \$12,600 | (\$1,355) | -11% |
| CAP EQ - Capital Equipment | \$106,000 | \$101,000 | \$5,000 | 5% |
| Department Total: Parks Department | \$2,524,327 | \$2,333,663 | \$190,664 | 8% |
| Department: 1603 Libraries | | | | |
| PERS SVCS - Personnel Services | \$3,470,934 | \$2,200,460 | \$1,270,474 | 58% |
| SUPP & MAT - Supplies & Materials | \$469,975 | \$469,810 | \$165 | 0% |
| MAINT & SVCS - Maintenance & Services | \$334,507 | \$334,157 | \$350 | 0% |
| OTHR CHGS - Other Charges | \$11,000 | \$11,200 | (\$200) | -2% |
| CAP EQ - Capital Equipment | \$0 | \$0 | \$0 | N/A |
| Department Total: Libraries | \$4,286,416 | \$3,015,627 | \$1,270,789 | 42% |
| Department: 1604 Other Recreation & Culture | | | | |
| OTHR CHGS - Other Charges | \$80,000 | \$80,000 | \$0 | 0% |
| Department Total: Other Recreation & Culture | \$80,000 | \$80,000 | \$0 | 0% |

Worcester County
FY2025 Approved General Fund Budget Summary

| | 2025 Approved | 2024 Adopted Budget | \$ Variance | % Variance |
|---|--------------------|---------------------|-----------------------|--------------|
| Department: 1701 Extension Service | | | | |
| PERS SVCS - Personnel Services | \$0 | \$0 | \$0 | N/A |
| SUPP & MAT - Supplies & Materials | \$19,799 | \$17,014 | \$2,785 | 16% |
| MAINT & SVCS - Maintenance & Services | \$195 | \$2,980 | (\$2,785) | -93% |
| OTHR CHGS - Other Charges | \$247,500 | \$235,631 | \$11,869 | 5% |
| Department Total: Extension Service | \$267,494 | \$255,625 | \$11,869 | 5% |
| Department: 1702 Other Natural Resources | | | | |
| SUPP & MAT - Supplies & Materials | \$73,935 | \$73,935 | \$0 | 0% |
| OTHR CHGS - Other Charges | \$552,000 | \$552,000 | \$0 | 0% |
| Department Total: Other Natural Resources | \$625,935 | \$625,935 | \$0 | 0% |
| Department: 1801 Economic Development | | | | |
| PERS SVCS - Personnel Services | \$239,915 | \$144,992 | \$94,923 | 65% |
| SUPP & MAT - Supplies & Materials | \$218,840 | \$221,500 | (\$2,660) | -1% |
| MAINT & SVCS - Maintenance & Services | \$48,575 | \$46,750 | \$1,825 | 4% |
| OTHR CHGS - Other Charges | \$20,620 | \$14,783 | \$5,837 | 39% |
| CAP EQ - Capital Equipment | \$64,500 | \$30,000 | \$34,500 | 115% |
| Department Total: Economic Development | \$592,450 | \$458,025 | \$134,425 | 29% |
| Department: 1803 Tourism | | | | |
| PERS SVCS - Personnel Services | \$463,954 | \$327,707 | \$136,247 | 42% |
| SUPP & MAT - Supplies & Materials | \$320,700 | \$236,778 | \$83,922 | 35% |
| MAINT & SVCS - Maintenance & Services | \$845,558 | \$812,734 | \$32,824 | 4% |
| OTHR CHGS - Other Charges | \$12,850 | \$8,050 | \$4,800 | 60% |
| CAP EQ - Capital Equipment | \$0 | \$0 | \$0 | N/A |
| Department Total: Tourism | \$1,643,062 | \$1,385,269 | \$257,793 | 19% |
| Department: 1901 Taxes Shared with Towns | | | | |
| OTHR CHGS - Other Charges | \$3,630,114 | \$3,120,957 | \$509,157 | 16% |
| Department Total: Taxes Shared with Towns | \$3,630,114 | \$3,120,957 | \$509,157 | 16% |
| Department: 1902 Grants to Towns | | | | |
| OTHR CHGS - Other Charges | \$6,617,628 | \$6,417,375 | \$200,253 | 3% |
| Department Total: Grants to Towns | \$6,617,628 | \$6,417,375 | \$200,253 | 3% |
| Department: 1950 Benefits & Insurance | | | | |
| MAINT & SVCS - Maintenance & Services | \$0 | \$5,000 | (\$5,000) | -100% |
| OTHR CHGS - Other Charges | \$0 | \$26,625,018 | (\$26,625,018) | -100% |
| Department Total: Benefits & Insurance | \$0 | \$26,630,018 | (\$26,630,018) | -100% |

Worcester County**FY2025 Approved General Fund Budget Summary**

| | 2025 Approved | 2024 Adopted Budget | \$ Variance | % Variance |
|---------------------------------------|----------------------|--------------------------------|----------------------|-------------------|
| Department: 1975 Debt Service | | | | |
| OTHR CHGS - Other Charges | \$10,077,454 | \$13,199,262 | (\$3,121,808) | -24% |
| Department Total: Debt Service | \$10,077,454 | \$13,199,262 | (\$3,121,808) | -24% |
| | | | | |
| Department: 1985 Interfund | | | | |
| INTFND CHGS - Interfund Charges | \$9,939,161 | \$0 | \$9,939,161 | N/A |
| Department Total: Interfund | \$9,939,161 | \$0 | \$9,939,161 | N/A |
| | | | | |
| TOTAL EXPENDITURES | \$261,917,617 | \$235,890,227 | \$26,027,390 | 11% |

| Worcester County | | FY2025 Adopted Budget Revenue Detail | | | | | |
|--|---|--------------------------------------|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Dept Requested vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND REVENUES | | | | | | | |
| PROP TAX - Property Taxes | | | | | | | |
| 4000 | Full Year Real Property Taxes | 169,574,541 | 257,505 | 169,317,036 | 17,173,375 | 152,143,661 | 152,321,439 |
| 4010 | Personal Property Taxes | 301,031 | 14,401 | 286,630 | (103,126) | 389,756 | 172,221 |
| 4020 | Corporation Property Taxes | 3,712,719 | 177,625 | 3,535,094 | (1,271,900) | 4,806,994 | 4,473,519 |
| 4030 | Railroad & Utility Property Tax | 5,032,714 | 290,278 | 4,742,436 | (65,910) | 4,808,346 | 4,927,319 |
| 4035 | Railroad Real Property | 2,256 | (85) | 2,341 | (101) | 2,442 | 24,221 |
| 4040 | Half Year Real Property Taxes | 190,125 | 0 | 190,125 | 63,375 | 126,750 | 268,663 |
| 4050 | Tax Additions & Abatements | (208,200) | 0 | (208,200) | 0 | (208,200) | (197,078) |
| 4060 | Interest on Delinquent Taxes | 750,000 | 0 | 750,000 | (50,000) | 800,000 | 755,679 |
| 4070 | Discounts Allowed on Taxes | (500,000) | 0 | (500,000) | 0 | (500,000) | (506,240) |
| 4080 | Tax Credits For Assessment I | (4,818,663) | 21,843 | (4,840,506) | (1,891,617) | (2,948,889) | (2,951,307) |
| PROP TAX - Property Taxes | | 174,036,523 | 761,567 | 173,274,956 | 13,854,096 | 159,420,860 | 159,288,437 |
| INC TAX - Income Tax | | | | | | | |
| 4100 | Income Tax | 47,000,000 | 0 | 47,000,000 | 7,000,000 | 40,000,000 | 40,050,052 |
| INC TAX - Income Tax | | 47,000,000 | 0 | 47,000,000 | 7,000,000 | 40,000,000 | 40,050,052 |
| OTHER TAX - Other Taxes | | | | | | | |
| 4200 | Admission & Amusement Taxes | 700,000 | 0 | 700,000 | 0 | 700,000 | 546,549 |
| 4210 | Recordation Taxes | 8,725,000 | 0 | 8,725,000 | 1,725,000 | 7,000,000 | 7,339,947 |
| 4221 | Cannabis Tax | 100,000 | 0 | 100,000 | 100,000 | 0 | 84,030 |
| 4240 | Food Tax | 110,000 | 0 | 110,000 | 0 | 110,000 | 77,750 |
| 4250 | Room Tax | 275,000 | 0 | 275,000 | 10,000 | 265,000 | 208,601 |
| 4250.010 | Room Tax Due To Ocean City | 0 | 0 | 0 | 0 | 0 | 24,148 |
| 4250.040 | Room Tax Due to Unincorporated Areas | 1,500,000 | 0 | 1,500,000 | 0 | 1,500,000 | 1,430,382 |
| 4250.050 | Room Tax Due to Berlin | 0 | 0 | 0 | 0 | 0 | 257 |
| 4340 | Transfer Tax | 5,500,000 | 0 | 5,500,000 | 1,500,000 | 4,000,000 | 5,694,777 |
| OTHER TAX - Other Taxes | | 16,910,000 | 0 | 16,910,000 | 3,335,000 | 13,575,000 | 15,406,442 |
| ST SHRD - State Shared | | | | | | | |
| 4300 | Highway Users Taxes | 1,783,847 | 0 | 1,783,847 | 313,678 | 1,470,169 | 880,606 |
| 4310 | 911 Fees | 1,787,308 | 0 | 1,787,308 | 387,308 | 1,400,000 | 1,147,044 |
| ST SHRD - State Shared | | 3,571,155 | 0 | 3,571,155 | 700,986 | 2,870,169 | 2,027,650 |
| FRNCH - Franchise Fees | | | | | | | |
| 4400 | Franchise Fees | 22,690 | 0 | 22,690 | 184 | 22,506 | 23,018 |
| FRNCH - Franchise Fees | | 22,690 | 0 | 22,690 | 184 | 22,506 | 23,018 |
| LOSS DSP ASTS - Gain/Loss on Disposal of Assets | | | | | | | |
| 4600 | Sale Of Fixed Assets | 125,000 | 0 | 125,000 | 0 | 125,000 | 107,606 |
| LOSS DSP ASTS - Gain/Loss on Disposal of Assets | | 125,000 | 0 | 125,000 | 0 | 125,000 | 107,606 |
| LIC/PRMT - Licenses and Permits | | | | | | | |
| 4900 | Liquor Licenses | 950,000 | 0 | 950,000 | 0 | 950,000 | 920,144 |
| 4905 | Vending Machine Licenses | 65,000 | 0 | 65,000 | 0 | 65,000 | 38,595 |
| 4910 | Traders Licenses | 80,000 | 0 | 80,000 | 0 | 80,000 | 59,995 |
| 4915 | Occupational Licenses | 7,000 | 0 | 7,000 | (23,000) | 30,000 | 33,356 |
| 4920 | Bingo Permits | 13,000 | 0 | 13,000 | 1,000 | 12,000 | 14,394 |
| 4927 | Rental License Fee | 210,000 | 0 | 210,000 | 15,000 | 195,000 | 165,460 |
| 4930 | Building Permits | 315,000 | 0 | 315,000 | 0 | 315,000 | 341,513 |
| 4932 | Electrical Permits | 21,000 | 0 | 21,000 | 3,000 | 18,000 | 19,375 |
| 4933 | Commercial Plumbing Plan Review | 2,500 | 0 | 2,500 | 0 | 2,500 | 525 |
| 4935 | Marriage Licenses | 20,000 | 0 | 20,000 | 0 | 20,000 | 15,810 |
| 4936 | Civil Ceremony | 1,200 | 0 | 1,200 | 200 | 1,000 | 1,530 |
| 4941 | Shoreline Construction Permit | 20,000 | 0 | 20,000 | 0 | 20,000 | 17,950 |
| 4942 | Timber Harvest Permit | 3,000 | 0 | 3,000 | 0 | 3,000 | 2,000 |
| 4943 | SEC/SWM Permit | 39,000 | 0 | 39,000 | 10,000 | 29,000 | 48,320 |
| 4945.010 | Environmental Permits Burn Permit | 600 | 0 | 600 | 0 | 600 | 480 |
| 4945.020 | Environmental Permits Campground Permit | 3,325 | 0 | 3,325 | 0 | 3,325 | 3,700 |
| 4945.030 | Environmental Permits Septic Permit | 29,000 | 0 | 29,000 | 5,000 | 24,000 | 33,026 |
| 4945.040 | Environmental Permits Waste Hauler Permit | 3,000 | 0 | 3,000 | 0 | 3,000 | 4,250 |
| 4945.050 | Environmental Permits Well Permit | 16,800 | 0 | 16,800 | 0 | 16,800 | 18,400 |
| 4945.060 | Environmental Permits Other | 300 | 0 | 300 | 0 | 300 | 250 |
| 4945.070 | Environmental Permits Review Fee | 60,000 | 0 | 60,000 | 20,000 | 40,000 | 74,368 |
| 4950 | Health Permits | 426,915 | 0 | 426,915 | 0 | 426,915 | 418,952 |
| 4955 | Raffle Permits | 1,500 | 0 | 1,500 | 0 | 1,500 | 1,450 |
| 4960 | Plumbing Permits | 75,000 | 0 | 75,000 | 10,000 | 65,000 | 84,375 |
| 4965 | Gas Permits | 20,000 | 0 | 20,000 | 0 | 20,000 | 21,094 |

| Worcester County | | FY2025 Adopted Budget Revenue Detail | | | | | |
|--|---|--------------------------------------|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Dept Requested vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND REVENUES | | | | | | | |
| 4970 | Forestry Conservation Review Fees | 6,000 | 0 | 6,000 | 0 | 6,000 | 6,781 |
| 4980 | Landfill Permits-Household | 320,000 | 0 | 320,000 | 0 | 320,000 | 317,150 |
| 4982 | PAYT Tags - Household | 7,500 | 0 | 7,500 | 0 | 7,500 | 5,410 |
| 5060.100 | Licenses and Permits Board of Zoning | 25,000 | 0 | 25,000 | 1,000 | 24,000 | 29,025 |
| 5060.200 | Licenses and Permits Planning Commission | 0 | 0 | 0 | 0 | 0 | 50 |
| 5060.300 | Licenses and Permits Site Plan Review | 11,000 | 0 | 11,000 | 0 | 11,000 | 9,107 |
| 5060.400 | Licenses and Permits Rezoning Fee | 2,000 | 0 | 2,000 | (2,000) | 4,000 | 7,849 |
| 5060.500 | Licenses and Permits Subdivision Review | 12,000 | 0 | 12,000 | 0 | 12,000 | 11,250 |
| 5060.600 | Licenses and Permits Text Amendment | 1,200 | 0 | 1,200 | (400) | 1,600 | 1,600 |
| 5060.700 | Licenses and Permits Nat Resources Text | 350 | 0 | 350 | 0 | 350 | 0 |
| LIC/PRMT - Licenses and Permits | | 2,768,190 | 0 | 2,768,190 | 39,800 | 2,728,390 | 2,727,535 |
| CHG SVC - Charges for Services | | | | | | | |
| 4850.010 | Credit Card Fees Environmental Programs | 6,000 | 0 | 6,000 | 0 | 6,000 | 4,339 |
| 4850.020 | Credit Card Fees DRP | 2,000 | 0 | 2,000 | (6,000) | 8,000 | 6,170 |
| 4850.030 | Credit Card Fees States Attorney | 1,100 | 0 | 1,100 | (1,000) | 2,100 | 0 |
| 4850.050 | Credit Card Fees Recreation | 1,100 | 0 | 1,100 | (400) | 1,500 | 826 |
| 4940 | Shoreline Construction Application Fee | 31,000 | 0 | 31,000 | 6,000 | 25,000 | 23,850 |
| 5045 | EDU Transfer/Application Fee | 0 | 0 | 0 | 0 | 0 | 2,800 |
| 5047 | Stormwater Management Review Fee | 95,000 | 0 | 95,000 | 0 | 95,000 | 110,646 |
| 5065.100 | Sheriff Fees Sheriff Fees - Paper Service | 25,000 | 0 | 25,000 | (5,000) | 30,000 | 31,580 |
| 5065.200 | Sheriff Fees Sheriff Fees - Peddler's License | 200 | 0 | 200 | 200 | 0 | 225 |
| 5065.300 | Sheriff Fees Sheriff Fees - Parking Fines | 75 | 0 | 75 | (25) | 100 | 81 |
| 5065.400 | Sheriff Fees Animal Control Fees | 1,500 | 0 | 1,500 | (3,500) | 5,000 | 885 |
| 5065.500 | Sheriff Fees Animal Shelter Revenue | 2,500 | 0 | 2,500 | 2,500 | 0 | 4,385 |
| 5065.700 | Sheriff Fees Contractual Services | 94,500 | 0 | 94,500 | 14,500 | 80,000 | 105,068 |
| 5065.800 | Sheriff Fees Body Worn Camera | 100 | 0 | 100 | 100 | 0 | 437 |
| 5065.990 | Sheriff Fees Other | 1,500 | 0 | 1,500 | 1,500 | 0 | 1,045 |
| 5070.100 | Sale of Publications & Copies Commissioners | 350 | 0 | 350 | 0 | 350 | 263 |
| 5070.300 | Sale of Publications & Copies Dev. Review & | 50 | 0 | 50 | (6,150) | 6,200 | 130 |
| 5070.600 | Sale of Publications & Copies Elections | 400 | 0 | 400 | 200 | 200 | 517 |
| 5070.700 | Sale of Publications & Copies Circuit Court | 250 | 0 | 250 | 0 | 250 | 800 |
| 5070.900 | Sale of Publications & Copies Environmental | 0 | 0 | 0 | 0 | 0 | 25 |
| 5075 | Library Use Charges | 12,000 | 0 | 12,000 | 2,000 | 10,000 | 20,565 |
| 5076 | Library Erate Reimbursement | 850 | 0 | 850 | 0 | 850 | 5,712 |
| 5080 | County Share Vehicle Tag Fee | 1,000 | 0 | 1,000 | 0 | 1,000 | 394 |
| 5085 | Liquor Advertising Fees | 1,200 | 0 | 1,200 | 0 | 1,200 | 1,980 |
| 5090 | Firearms Training Center Fee | 7,500 | 0 | 7,500 | (500) | 8,000 | 12,163 |
| 5095.100 | Payments For Jail Use Work Release | 2,500 | 0 | 2,500 | 2,500 | 0 | 2,991 |
| 5095.400 | Payments For Jail Use State Housing | 81,630 | 0 | 81,630 | 57,210 | 24,420 | 81,630 |
| 5095.500 | Payments For Jail Use Weekenders | 2,000 | 0 | 2,000 | 2,000 | 0 | 72 |
| 5095.600 | Payments For Jail Use Social Security | 2,500 | 0 | 2,500 | (3,500) | 6,000 | 5,400 |
| 5095.700 | Payments For Jail Use State Mental Health Reimb. | 20,000 | 0 | 20,000 | 0 | 20,000 | 20,030 |
| 5095.800 | Payments For Jail Use Pretrial Fees | 5,000 | 0 | 5,000 | 0 | 5,000 | 5,273 |
| 5100.100 | Fire Inspection Fees Plan Review Fee | 120,000 | 0 | 120,000 | 20,000 | 100,000 | 126,715 |
| 5100.200 | Fire Inspection Fees Fire Safety Fee | 25,000 | 0 | 25,000 | 0 | 25,000 | 29,728 |
| 5100.300 | Fire Inspection Fees Fire Reports | 0 | 0 | 0 | 0 | 0 | 200 |
| 5100.500 | Fire Inspection Fees Fire Co. Reimb. | 0 | 0 | 0 | 0 | 0 | 1,600 |
| 5100.600 | Fire Inspection Fees Fire Inspections QAP | 25,000 | 0 | 25,000 | 0 | 25,000 | 24,494 |
| 5105.100 | Public Works Revenues Pipe Sales | 50,000 | 0 | 50,000 | 10,000 | 40,000 | 38,904 |
| 5107 | Roads Department Fees | 2,500 | 0 | 2,500 | 0 | 2,500 | 15,890 |
| 5110 | Recreation Fees | 388,158 | 0 | 388,158 | 80,813 | 307,345 | 242,866 |
| 5111 | Ice Vending Machine Fee | 20,000 | 0 | 20,000 | 20,000 | 0 | 0 |
| 5115 | Mosquito Control Charges | 45,000 | 0 | 45,000 | (5,000) | 50,000 | 42,201 |
| 5120 | Circuit Court Bar Library | 5,000 | 0 | 5,000 | 0 | 5,000 | 0 |
| 5127 | Recreation Center Rental Fees | 24,900 | 0 | 24,900 | (1,700) | 26,600 | 17,555 |
| 5128 | Recreation Sponsorships | 13,900 | 0 | 13,900 | 0 | 13,900 | 1,650 |
| 5130 | Tourism Programs and Events | 1,500 | 0 | 1,500 | 1,500 | 0 | 1,754 |
| 5142 | Election Filing Fee | 125 | 0 | 125 | 125 | 0 | 0 |
| 5155 | CommunityService Fees | 70,000 | 0 | 70,000 | 0 | 70,000 | 69,365 |
| 5160 | Family Services Legal Fees Other | 500 | 0 | 500 | 0 | 500 | 2,450 |
| 5161 | Casino Security | 8,500 | 0 | 8,500 | 8,500 | 0 | 14,310 |
| 5162 | Seacrets Security | 90,000 | 0 | 90,000 | 40,000 | 50,000 | 79,770 |
| 5165 | Critical Area Review Fees | 8,000 | 0 | 8,000 | 0 | 8,000 | 10,261 |
| 5167 | Water/Sewer Plan Amendment Fee | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 |
| 5175.200 | Donations Sponsorship Program Recreation | 6,000 | 0 | 6,000 | (17,500) | 23,500 | 9,000 |
| 5175.205 | Donations Sponsorship Program Youth Scholarship Donations | 1,500 | 0 | 1,500 | 0 | 1,500 | 0 |

| Worcester County | | FY2025 Adopted Budget Revenue Detail | | | | | |
|--|--|--------------------------------------|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Dept Requested vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND REVENUES | | | | | | | |
| 5181 | First Offender Program Fees | 5,000 | 0 | 5,000 | 0 | 5,000 | 1,000 |
| 5185 | Recycling Revenue | 180,500 | 0 | 180,500 | 22,800 | 157,700 | 89,124 |
| 5186 | Metal Recycling Revenue | 35,000 | 0 | 35,000 | 5,000 | 30,000 | 74,910 |
| 5195 | Tire Revenue | 35,000 | 0 | 35,000 | 0 | 35,000 | 0 |
| 5215 | Motor Coach Fees | 15,000 | 0 | 15,000 | 0 | 15,000 | 6,130 |
| 5220.010 | Park Fees Field Rental | 15,000 | 0 | 15,000 | 0 | 15,000 | 5,122 |
| 5220.020 | Park Fees Pavilion Rental | 5,700 | 0 | 5,700 | 450 | 5,250 | 5,906 |
| 5220.030 | Park Fees Tree of Life | 2,400 | 0 | 2,400 | 1,600 | 800 | 1,800 |
| 5220.035 | Park Fees Tournament Rental | 55,000 | 0 | 55,000 | 15,000 | 40,000 | 50,324 |
| 5220.040 | Park Fees User Fees | 8,500 | 0 | 8,500 | 8,500 | 0 | 0 |
| 5221 | Parking Fees - Boat Landing | 1,000 | 0 | 1,000 | 1,000 | 0 | (100) |
| 5224 | SPEC EVENTS - SPONSORSHIP | 76,000 | 0 | 76,000 | 76,000 | 0 | 8,600 |
| 5225 | Concession Stand Fees | 100,000 | 0 | 100,000 | 15,000 | 85,000 | 99,610 |
| 5226 | Special Events Fees | 33,090 | 0 | 33,090 | (81,860) | 114,950 | 42,726 |
| 5227 | Tournament Fees | 7,500 | 0 | 7,500 | (7,500) | 15,000 | 3,000 |
| 5230.010 | Environmental Fees Perk Test Fee | 16,000 | 0 | 16,000 | 2,500 | 13,500 | 19,000 |
| 5230.020 | Environmental Fees Plat Review Fee | 6,000 | 0 | 6,000 | 0 | 6,000 | 7,635 |
| 5230.030 | Environmental Fees Water Sample Fee | 400 | 0 | 400 | 0 | 400 | 460 |
| 5240 | Shared Facility/Service Area Fee | 500 | 0 | 500 | 0 | 500 | 0 |
| 5245 | Solar Renewable Energy Credits | 1,000 | 0 | 1,000 | 0 | 1,000 | 2,560 |
| 5435 | BRF Admin Fee | 22,500 | 0 | 22,500 | 0 | 22,500 | 23,188 |
| CHG SVC - Charges for Services | | 1,927,478 | 0 | 1,927,478 | 277,863 | 1,649,615 | 1,619,986 |
| INT/PEN - Interest & Penalties | | | | | | | |
| 4700 | Interest On Investments | 6,000,000 | 0 | 6,000,000 | 1,000,000 | 5,000,000 | 7,651,648 |
| INT/PEN - Interest & Penalties | | 6,000,000 | 0 | 6,000,000 | 1,000,000 | 5,000,000 | 7,651,648 |
| FINES - Fines & Forfeitures | | | | | | | |
| 5300 | Court Fines | 25,000 | 0 | 25,000 | 0 | 25,000 | 22,962 |
| 5310 | Civil Infraction Fines | 6,000 | 0 | 6,000 | 3,235 | 2,765 | 14,946 |
| FINES - Fines & Forfeitures | | 31,000 | 0 | 31,000 | 3,235 | 27,765 | 37,908 |
| MISC - Miscellaneous | | | | | | | |
| 4260.010 | Rents/State Revenue Boat Landings | 79,972 | 0 | 79,972 | (2,028) | 82,000 | 81,176 |
| 4260.020 | Rents/State Revenue County Administration | 61,332 | (13,668) | 75,000 | 3,143 | 71,857 | 75,062 |
| 4260.030 | Rents/State Revenue Elections | 14,229 | 0 | 14,229 | 0 | 14,229 | 0 |
| 4270 | Rents-Tower Site/Contrib & Donat | 27,500 | 0 | 27,500 | 4,200 | 23,300 | 24,739 |
| 4800 | Other Miscellaneous Revenue | 200,000 | 0 | 200,000 | 0 | 200,000 | 79,596 |
| 4875 | Tax Sale Revenue | 13,500 | 0 | 13,500 | 13,500 | 0 | 0 |
| 5420 | Retiree Druq Subsidy | 60,000 | 0 | 60,000 | 0 | 60,000 | 0 |
| MISC - Miscellaneous | | 456,533 | (13,668) | 470,201 | 18,815 | 451,386 | 260,573 |
| INTGOV FED - Intergovernmental - Federal Revenues | | | | | | | |
| 5541 | Traffic Safety SHA | 1,500 | 0 | 1,500 | 0 | 1,500 | 1,850 |
| 5600 | Federal Payments In Lieu of Tax | 22,000 | 0 | 22,000 | 1,695 | 20,305 | 0 |
| 5625 | CDBG Housing Rehab Grant | 150,000 | 0 | 150,000 | 0 | 150,000 | 157,249 |
| 5664.020 | US Fish and Wildlife Service Other General | 6,750 | 0 | 6,750 | (250) | 7,000 | 0 |
| 5675 | Child Support Enforcement Grant | 10,000 | 0 | 10,000 | 1,000 | 9,000 | 1,742 |
| 5745.300 | Homeland Security Grant SHSGP | 96,477 | 0 | 96,477 | 9,010 | 87,467 | 2,510 |
| 5745.600 | Homeland Security Grant EMPG | 76,317 | 0 | 76,317 | 1,441 | 74,876 | 0 |
| 5749 | Local Assistance & Tribal Grant | 50,000 | 0 | 50,000 | 0 | 50,000 | 100,000 |
| 5761 | Jail - US Marshals Grant | 415,000 | 0 | 415,000 | 415,000 | 0 | 347,729 |
| 5770 | Bulletproof Vest Program | 7,500 | 0 | 7,500 | 7,500 | 0 | 9,970 |
| 5774 | Grant Programs - St Atty Federal | 494,294 | 0 | 494,294 | 32,404 | 461,890 | 342,285 |
| 5776 | BJAG - Sheriff Grants | 0 | 0 | 0 | 0 | 0 | 24 |
| 5785 | MDE Beach Monitoring Grant | 3,261 | 0 | 3,261 | 0 | 3,261 | 3,261 |
| 5900 | Library Federal Grants | 0 | 0 | 0 | 0 | 0 | 11,213 |
| INTGOV FED - Intergovernmental - Federal Revenues | | 1,333,099 | 0 | 1,333,099 | 467,800 | 865,299 | 977,834 |
| INTGOV ST - Intergovernmental - State Revenues | | | | | | | |
| 5515 | DHCD Housing Administration Fee | 7,000 | 0 | 7,000 | 0 | 7,000 | 5,535 |
| 5517 | Other Housing Rehab Income | 0 | 0 | 0 | (4,000) | 4,000 | 0 |
| 5525 | Conservation Easement Administrative Fee | 25,000 | 0 | 25,000 | 0 | 25,000 | 16,895 |
| 5530 | Eastern Shore Library Grant | 80,000 | 0 | 80,000 | 0 | 80,000 | 53,984 |
| 5543 | Dental Program Reimbursement | 16,721 | 0 | 16,721 | 0 | 16,721 | 17,976 |
| 5624 | DHCD State Grant | 0 | 0 | 0 | 0 | 0 | 500,000 |
| 5627 | Grant for Economic Devel | 0 | 0 | 0 | 0 | 0 | 3,131,678 |
| 5630 | Water System Monitoring Grant | 48,750 | 0 | 48,750 | 31,190 | 17,560 | 31,225 |

| Worcester County | | FY2025 Adopted Budget Revenue Detail | | | | | |
|---|---------------------------------------|--------------------------------------|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Dept Requested vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND REVENUES | | | | | | | |
| 5635 | Police Protection Grant | 200,000 | 0 | 200,000 | (44,113) | 244,113 | 170,429 |
| 5640 | State Library Aid | 197,150 | 0 | 197,150 | 13,540 | 183,610 | 190,213 |
| 5645 | Share of State Park Receipts | 625,000 | 0 | 625,000 | 0 | 625,000 | 0 |
| 5650 | State Aid for Fire Companies | 370,000 | 0 | 370,000 | 0 | 370,000 | 368,418 |
| 5655 | Program Open Space Grant - Parks | 1,247,376 | 0 | 1,247,376 | (124,019) | 1,371,395 | 1,233,866 |
| 5657 | LPPI Grant | 0 | 0 | 0 | 0 | 0 | 898,929 |
| 5660 | Waterway Improvement Grants | 12,776 | 0 | 12,776 | (267,224) | 280,000 | (6,858) |
| 5662 | BRF Operations & Maintenance Grant | 42,000 | 0 | 42,000 | 7,000 | 35,000 | 0 |
| 5663 | Share of State Forest Land | 73,000 | 0 | 73,000 | 3,000 | 70,000 | 0 |
| 5680 | State Grant for Critical Areas | 9,000 | 0 | 9,000 | 0 | 9,000 | 0 |
| 5688 | MD Dept of Aging Grant | 46,000 | 0 | 46,000 | 973 | 45,027 | 45,814 |
| 5690 | SSTAP Grant | 126,975 | 0 | 126,975 | 0 | 126,975 | 34,163 |
| 5700 | 911 ENSB Grant | 0 | 0 | 0 | (153,595) | 153,595 | (1,404,380) |
| 5704 | MD AOC Security Grant | 110,716 | 0 | 110,716 | 26,503 | 84,213 | 27,005 |
| 5705 | State Grant for Tourism | 160,000 | 0 | 160,000 | 0 | 160,000 | 66,515 |
| 5706 | Welcome Center State Grant | 0 | 0 | 0 | 0 | 0 | 104,160 |
| 5712 | GOCCP Grant | 106,700 | 0 | 106,700 | 56,700 | 50,000 | 92,203 |
| 5713 | GOCCP - Sheriff Grants | 425,000 | 0 | 425,000 | 425,000 | 0 | 525,164 |
| 5715 | Coastal Zone Grant | 0 | 0 | 0 | (1,508,500) | 1,508,500 | 703,830 |
| 5725 | Family Support Grant | 418,334 | 0 | 418,334 | (21,430) | 439,764 | 213,957 |
| 5730 | Septic System BRF Grant Program | 260,000 | 0 | 260,000 | 20,000 | 240,000 | 17,033 |
| 5732 | Conservation Easements Reimbursements | 50,000 | 0 | 50,000 | 0 | 50,000 | 0 |
| 5735.015 | Other Grants Economic Development | 0 | 0 | 0 | 0 | 0 | 104,917 |
| 5735.020 | Other Grants Tourism | 104,160 | 0 | 104,160 | 104,160 | 0 | 9,917 |
| 5735.025 | Other Grants General Government | 0 | 0 | 0 | 0 | 0 | 145 |
| 5735.050 | Other Grants Recreation | 18,500 | 0 | 18,500 | 8,000 | 10,500 | 0 |
| 5735.055 | Other Grants Environmental Programs | 96,000 | 0 | 96,000 | 0 | 96,000 | 0 |
| 5735.060 | Other Grants Library | 0 | 0 | 0 | 0 | 0 | 500 |
| 5757 | Trial Jury Reimbursement | 54,000 | 0 | 54,000 | 0 | 54,000 | 39,645 |
| 5760 | Drug Court Grant | 224,076 | 0 | 224,076 | (630) | 224,706 | 119,271 |
| 5762 | Heroin Coordinator Grant | 52,000 | 0 | 52,000 | 1,385 | 50,615 | 34,128 |
| 5767 | Medication Opioid Disorder Grant | 131,840 | 31,840 | 100,000 | 100,000 | 0 | 51,058 |
| 5905 | Sheriff-Sex Offender Grant | 8,000 | 0 | 8,000 | (2,000) | 10,000 | 25,408 |
| 5910 | Sher-Health Tobacco Enforcement | 7,500 | 0 | 7,500 | 4,500 | 3,000 | 10,000 |
| 5912 | Sher-Health Underage Drinking | 5,000 | 0 | 5,000 | 1,000 | 4,000 | 750 |
| 5925 | MALPF Admin Fee | 12,000 | 0 | 12,000 | 0 | 12,000 | 0 |
| 5940 | Intern Program Grant | 100,000 | 0 | 100,000 | 0 | 100,000 | 0 |
| INTGOV ST - Intergovernmental - State Revenues | | 5,470,574 | 31,840 | 5,438,734 | (1,322,560) | 6,761,294 | 7,433,495 |
| TRNS IN - Transfers In | | | | | | | |
| 5511 | Casino/Local Impact Grant Funds | 2,265,375 | 1,061,000 | 1,204,375 | (1,188,568) | 2,392,943 | 424,538 |
| TRNS IN - Transfers In | | 2,265,375 | 1,061,000 | 1,204,375 | (1,188,568) | 2,392,943 | 424,538 |
| REVENUES Grand Total: | | 261,917,617 | 1,840,739 | 260,076,878 | 24,186,651 | 235,890,227 | 238,036,722 |

FY2025 Adopted Expense Budget
 Department Index

Page

| | |
|----|---|
| 1 | Dept . 1001 - County Commissioners |
| 3 | Dept . 1002 - Circuit Court |
| 5 | Dept . 1003 - Orphan's Court |
| 6 | Dept . 1004 - State's Attorney |
| 8 | Dept . 1005 - Treasurer's Office |
| 6 | Dept. 1006 - Elections Office |
| 12 | Dept. 1007 - Human Resources |
| 14 | Dept. 1008 - Dev, Review & Permitting |
| 17 | Dept. 1010 - Environmental Programs |
| 19 | Dept. 1011 - Information Technology |
| 21 | Dept. 1090 - Other General Government |
| 24 | Dept. 1101 - Sheriff's Office |
| 28 | Dept. 1102 - Emergency Services |
| 31 | Dept. 1103 - Jail |
| 34 | Dept. 1104 - Fire Marshal |
| 36 | Dept. 1105 - Volunteer Fire Depts |
| 37 | Dept. 1201 - Maintenance |
| 39 | Dept. 1202 - Roads |
| 42 | Dept. 1203 - Public Works |
| 44 | Dept. 1204 - Boat Landings |
| 45 | Dept. 1205 - Homeowner Convenience Center |
| 46 | Dept. 1206 - Recycling |
| 48 | Dept. 1301 - Health Department |
| 49 | Dept. 1302 - Mosquito Control |
| 51 | Dept. 1401 - Commission on Aging |
| 53 | Dept. 1402 - Other Social Services |
| 54 | Dept. 1502 - WOR-WIC Comm College |
| 55 | Dept. 1505 - Board of Education |
| 56 | Dept. 1601 - Recreation Department |
| 59 | Dept. 1602 - Parks Department |
| 62 | Dept. 1603 - Libraries |
| 65 | Dept. 1604 - Other Recreation & Culture |
| 66 | Dept. 1701 - Extension Service |
| 67 | Dept. 1702 - Other Natural Resources |
| 68 | Dept. 1801 - Economic Development |
| 70 | Dept. 1803 - Tourism |
| 72 | Dept. 1901 - Taxes Shared with Towns |
| 73 | Dept. 1902 - Grants to Towns |
| 74 | Dept. 1950 - Benefits & Insurance |
| 75 | Dept. 1975 - Debt Service |
| 76 | Dept. 1985 - Interfund |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1001 - County Commissioners | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,202,756 | 0 | 1,202,756 | 30,480 | 1,172,276 | 1,134,730 | |
| 6000.400 | Personnel Services Overtime Pay | 0 | 0 | 0 | 0 | 0 | 347 | |
| 6010.020 | Benefits Contingency | 526 | 526 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 9,000 | 9,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 180,705 | (8,204) | 188,909 | 188,909 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 143,970 | 143,970 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 89,499 | 1 | 89,498 | 89,498 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 526 | 526 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 18,282 | 18,282 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 1,974 | 1,974 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 2,237 | 2,237 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 2,421 | 2,421 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 2,527 | 2,527 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 36,210 | 36,210 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 1,690,633 | 209,470 | 1,481,163 | 308,887 | 1,172,276 | 1,135,077 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 3,467 | 0 | 3,467 | 0 | 3,467 | 772 | |
| 6100.060 | Administrative Expense Books and Publications | 500 | 0 | 500 | 0 | 500 | 0 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 6,852 | 0 | 6,852 | 1,196 | 5,656 | 3,931 | |
| 6100.165 | Administrative Expense Meeting Expense | 950 | 0 | 950 | 250 | 700 | 470 | |
| 6100.190 | Administrative Expense Office Supplies | 7,000 | 0 | 7,000 | 0 | 7,000 | 2,589 | |
| 6100.210 | Administrative Expense Paper | 3,000 | 0 | 3,000 | (300) | 3,300 | 1,547 | |
| 6100.230 | Administrative Expense Postage & Freight | 500 | 0 | 500 | 0 | 500 | 164 | |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 500 | 0 | 500 | 0 | 500 | 0 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 3,100 | 0 | 3,100 | (550) | 3,650 | 1,881 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 14,508 | 0 | 14,508 | 0 | 14,508 | 11,784 | |
| 6110.280 | Supplies & Equipment Office Furniture | 6,400 | 0 | 6,400 | 3,900 | 2,500 | 1,190 | |
| 6130.010 | Equipment Maintenance Copier Lease | 12,052 | 0 | 12,052 | 72 | 11,980 | 9,379 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 1,000 | 0 | 1,000 | 0 | 1,000 | 350 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 59,829 | 0 | 59,829 | 4,568 | 55,261 | 34,056 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|---|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6510.020 | Legal Services County Attorney Expenses | 6,965 | 0 | 6,965 | 355 | 6,610 | 7,693 | |
| 6510.035 | Legal Services County Code Expenses | 11,500 | 0 | 11,500 | 2,000 | 9,500 | 10,409 | |
| 6510.050 | Legal Services Court Reporters | 600 | 0 | 600 | 240 | 360 | 295 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 3,000 | 0 | 3,000 | 0 | 3,000 | 1,605 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 1,000 | 0 | 1,000 | 0 | 1,000 | 406 | |
| 6550.270 | Building Site Expenses Telephone | 1,560 | 0 | 1,560 | 120 | 1,440 | 1,510 | |
| 6900.010 | Advertising Budget Advertisements | 4,500 | 0 | 4,500 | 0 | 4,500 | 1,755 | |
| 6900.030 | Advertising Legislative Advertisements | 16,000 | (5,000) | 21,000 | (2,000) | 23,000 | 3,562 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 45,125 | (5,000) | 50,125 | 715 | 49,410 | 27,234 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 21,000 | 0 | 21,000 | 0 | 21,000 | 19,250 | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 3,850 | 0 | 3,850 | 0 | 3,850 | 0 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 38,667 | 0 | 38,667 | 981 | 37,686 | 24,997 | |
| 7000.115 | Travel, Training & Expense Mileage | 1,200 | 0 | 1,200 | 600 | 600 | 747 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 64,717 | 0 | 64,717 | 1,581 | 63,136 | 44,994 | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0 | 0 | 0 | 81,452 | (81,452) | (81,452) | |
| 8010.120 | Interfund Landfill Enterprise Charges | 0 | 0 | 0 | 22,399 | (22,399) | (22,399) | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | 0 | 0 | 0 | 103,851 | (103,851) | (103,851) | |
| Department Total: 1001 - County Commissioners | | 1,860,304 | 204,470 | 1,655,834 | 419,602 | 1,236,232 | 1,137,510 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|---|---|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| Department: 1002 - Circuit Court | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,229,597 | 1 | 1,229,596 | 57,443 | 1,172,153 | 1,114,139 |
| 6010.020 | Benefits Contingency | 538 | 538 | 0 | 0 | 0 | 0 |
| 6010.025 | Benefits Deferred Comp Match | 8,000 | 8,000 | 0 | 0 | 0 | 0 |
| 6010.030 | Benefits Hospitalization Insurance | 207,239 | (9,408) | 216,647 | 216,647 | 0 | 0 |
| 6010.050 | Benefits Retirement | 147,183 | 147,183 | 0 | 0 | 0 | 0 |
| 6010.060 | Benefits Social Security Taxes | 94,027 | 1 | 94,026 | 94,026 | 0 | 0 |
| 6010.070 | Benefits Unemployment Insurance | 538 | 538 | 0 | 0 | 0 | 0 |
| 6010.090 | Benefits Workmans Compensation Ins | 18,690 | 18,690 | 0 | 0 | 0 | 0 |
| 6010.120 | Benefits Long Term Disability | 2,018 | 2,018 | 0 | 0 | 0 | 0 |
| 6010.130 | Benefits Life Insurance | 2,287 | 2,287 | 0 | 0 | 0 | 0 |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 2,475 | 2,475 | 0 | 0 | 0 | 0 |
| 6010.150 | Benefits Retirement Administration Fee | 2,583 | 2,583 | 0 | 0 | 0 | 0 |
| 6010.900 | Benefits OPEB contribution | 69,161 | 69,161 | 0 | 0 | 0 | 0 |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 1,784,336 | 244,068 | 1,540,268 | 368,115 | 1,172,153 | 1,114,139 |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 |
| 6100.060 | Administrative Expense Books and Publications | 2,000 | 0 | 2,000 | 0 | 2,000 | 834 |
| 6100.080 | Administrative Expense Copier Supplies | 180 | 0 | 180 | 0 | 180 | 84 |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 4,734 | 0 | 4,734 | 0 | 4,734 | 4,293 |
| 6100.110 | Administrative Expense Envelopes | 1,500 | 0 | 1,500 | 0 | 1,500 | 1,411 |
| 6100.150 | Administrative Expense Incentives & Events | 1,515 | 0 | 1,515 | 0 | 1,515 | 0 |
| 6100.190 | Administrative Expense Office Supplies | 7,500 | 0 | 7,500 | 680 | 6,820 | 5,029 |
| 6100.210 | Administrative Expense Paper | 2,500 | 0 | 2,500 | 0 | 2,500 | 1,909 |
| 6110.120 | Supplies & Equipment Equipment Rental | 1,000 | 0 | 1,000 | (200) | 1,200 | 1,340 |
| 6110.170 | Supplies & Equipment Jury Expenses | 3,700 | 0 | 3,700 | 200 | 3,500 | 1,837 |
| 6110.245 | Supplies & Equipment Mobile Phones | 516 | 0 | 516 | 516 | 0 | 496 |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 300 | 0 | 300 | 0 | 300 | 323 |
| 6110.280 | Supplies & Equipment Office Furniture | 5,590 | 0 | 5,590 | 1,500 | 4,090 | 3,271 |
| 6110.290 | Supplies & Equipment Other Office Equipment | 810 | 0 | 810 | 0 | 810 | 456 |
| 6130.010 | Equipment Maintenance Copier Lease | 8,080 | 0 | 8,080 | 220 | 7,860 | 6,305 |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 17,626 | 0 | 17,626 | 0 | 17,626 | 15,959 |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 500 | 0 | 500 | 0 | 500 | 183 |
| 6160.040 | Grant Programs Court Security Grant | 110,716 | 0 | 110,716 | 26,502 | 84,214 | 65,106 |
| 6160.060 | Grant Programs Drug Treatment Court | 67,396 | 0 | 67,396 | 0 | 67,396 | 13,068 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6160.070 | Grant Programs Family Support Services | 126,115 | 0 | 126,115 | 0 | 126,115 | 83,060 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 364,278 | 0 | 364,278 | 29,418 | 334,860 | 204,961 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6510.030 | Legal Services Court Appointed Attorneys | 8,000 | 0 | 8,000 | 0 | 8,000 | 7,808 | |
| 6510.040 | Legal Services Court Library Levy | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 | |
| 6510.050 | Legal Services Court Reporters | 5,000 | 0 | 5,000 | 0 | 5,000 | 2,550 | |
| 6510.055 | Legal Services Family Support Service - Other | 0 | 0 | 0 | 0 | 0 | 1,575 | |
| 6510.080 | Legal Services Jury Per Diem | 92,000 | 0 | 92,000 | 0 | 92,000 | 66,650 | |
| 6550.028 | Building Site Expenses Cable | 265 | 0 | 265 | 0 | 265 | 290 | |
| 6550.270 | Building Site Expenses Telephone | 3,200 | 0 | 3,200 | 1,700 | 1,500 | 2,308 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 110,465 | 0 | 110,465 | 1,700 | 108,765 | 81,181 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 1,400 | 0 | 1,400 | 1,000 | 400 | 100 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 7,500 | 0 | 7,500 | 1,538 | 5,962 | 6,024 | |
| 7000.115 | Travel, Training & Expense Mileage | 1,500 | 0 | 1,500 | (1,070) | 2,570 | 1,933 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 10,400 | 0 | 10,400 | 1,468 | 8,932 | 8,057 | |
| Department Total: 1002 - Circuit Court | | 2,269,479 | 244,068 | 2,025,411 | 400,701 | 1,624,710 | 1,408,339 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| Department: 1003 - Orphan's Court | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | |
| 6000.100 | Personnel Services Salaries | 28,501 | 1 | 28,500 | 0 | 28,500 | 27,404 |
| 6010.020 | Benefits Contingency | 12 | 12 | 0 | 0 | 0 | 0 |
| 6010.030 | Benefits Hospitalization Insurance | 25,169 | (1,142) | 26,311 | 26,311 | 0 | 0 |
| 6010.050 | Benefits Retirement | 3,412 | 3,412 | 0 | 0 | 0 | 0 |
| 6010.060 | Benefits Social Security Taxes | 2,181 | 1 | 2,180 | 2,180 | 0 | 0 |
| 6010.070 | Benefits Unemployment Insurance | 12 | 12 | 0 | 0 | 0 | 0 |
| 6010.090 | Benefits Workmans Compensation Ins | 433 | 433 | 0 | 0 | 0 | 0 |
| 6010.120 | Benefits Long Term Disability | 47 | 47 | 0 | 0 | 0 | 0 |
| 6010.130 | Benefits Life Insurance | 53 | 53 | 0 | 0 | 0 | 0 |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 57 | 57 | 0 | 0 | 0 | 0 |
| 6010.150 | Benefits Retirement Administration Fee | 60 | 60 | 0 | 0 | 0 | 0 |
| 6010.900 | Benefits OPEB contribution | 10,863 | 10,863 | 0 | 0 | 0 | 0 |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 70,800 | 13,808 | 56,992 | 28,492 | 28,500 | 27,404 |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | |
| 6100.060 | Administrative Expense Books and Publications | 2,700 | 0 | 2,700 | 1,200 | 1,500 | 0 |
| 6100.190 | Administrative Expense Office Supplies | 100 | 0 | 100 | 0 | 100 | 0 |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 2,800 | 0 | 2,800 | 1,200 | 1,600 | 0 |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 4,800 | 0 | 4,800 | 0 | 4,800 | 4,400 |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 2,000 | 0 | 2,000 | 0 | 2,000 | 459 |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 6,800 | 0 | 6,800 | 0 | 6,800 | 4,859 |
| Department Total: 1003 - Orphan's Court | | 80,400 | 13,808 | 66,592 | 29,692 | 36,900 | 32,263 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1004 - State's Attorney | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 3,367,777 | (42,170) | 3,409,947 | 288,586 | 3,121,361 | 2,832,197 | |
| 6000.400 | Personnel Services Overtime Pay | 0 | 0 | 0 | 0 | 0 | 42,524 | |
| 6010.020 | Benefits Contingency | 1,476 | 1,476 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 20,000 | 20,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 334,089 | (36,472) | 370,561 | 370,561 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 403,123 | 403,123 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 228,425 | (3,225) | 231,650 | 231,650 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 1,476 | 1,476 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 51,258 | 51,258 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 5,534 | 5,534 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 6,272 | 6,272 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 6,789 | 6,789 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 7,084 | 7,084 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 159,324 | 159,324 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 4,592,627 | 580,469 | 4,012,158 | 890,797 | 3,121,361 | 2,874,722 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 4,000 | 0 | 4,000 | 0 | 4,000 | 3,135 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 9,049 | 0 | 9,049 | (10,521) | 19,570 | 6,506 | |
| 6100.160 | Administrative Expense Legal Books & Publications | 3,065 | 0 | 3,065 | (295) | 3,360 | 2,119 | |
| 6100.190 | Administrative Expense Office Supplies | 9,000 | 0 | 9,000 | 0 | 9,000 | 4,879 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 4,100 | 0 | 4,100 | 1,650 | 2,450 | 2,001 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 12,480 | 0 | 12,480 | (90) | 12,570 | 12,044 | |
| 6110.280 | Supplies & Equipment Office Furniture | 2,000 | 0 | 2,000 | (1,125) | 3,125 | 0 | |
| 6110.290 | Supplies & Equipment Other Office Equipment | 2,000 | 0 | 2,000 | 0 | 2,000 | 1,062 | |
| 6110.390 | Supplies & Equipment Small Equipment | 2,000 | 0 | 2,000 | 0 | 2,000 | 1,225 | |
| 6130.010 | Equipment Maintenance Copier Lease | 10,020 | 0 | 10,020 | (1,980) | 12,000 | 8,778 | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 54,471 | 22,501 | 31,970 | (900) | 32,870 | 28,320 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 1,762 | 0 | 1,762 | (65) | 1,827 | 648 | |
| 6160.075 | Grant Programs Federal Funds | 0 | 0 | 0 | 0 | 0 | 13,647 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 113,947 | 22,501 | 91,446 | (13,326) | 104,772 | 84,363 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6510.090 | Legal Services Prosecution Expenses | 2,500 | 0 | 2,500 | 0 | 2,500 | 649 | |
| 6510.105 | Legal Services Appeal Expenses | 2,700 | 0 | 2,700 | 1,700 | 1,000 | 1,579 | |
| 6510.110 | Legal Services Transcripts | 5,000 | 0 | 5,000 | 0 | 5,000 | 3,103 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 8,000 | 0 | 8,000 | 3,000 | 5,000 | 5,495 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 3,000 | 0 | 3,000 | 1,500 | 1,500 | 1,575 | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 0 | 0 | 0 | (100) | 100 | 100 | |
| 6550.028 | Building Site Expenses Cable | 1,550 | 0 | 1,550 | 0 | 1,550 | 1,375 | |
| 6550.270 | Building Site Expenses Telephone | 1,500 | 0 | 1,500 | 0 | 1,500 | 1,147 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 24,250 | 0 | 24,250 | 6,100 | 18,150 | 15,023 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.080 | Travel, Training & Expense Extradition Expense | 14,000 | 0 | 14,000 | 0 | 14,000 | 3,670 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 10,350 | 0 | 10,350 | (100) | 10,450 | 10,450 | |
| 7000.115 | Travel, Training & Expense Mileage | 0 | 0 | 0 | 0 | 0 | 148 | |
| 7000.130 | Travel, Training & Expense Witness Expenses | 0 | 0 | 0 | 0 | 0 | 1,951 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 24,350 | 0 | 24,350 | (100) | 24,450 | 16,219 | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 0 | 0 | 0 | (43,000) | 43,000 | 39,475 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 0 | 0 | 0 | (43,000) | 43,000 | 39,475 | |
| Department Total: 1004 - State's Attorney | | 4,755,174 | 602,970 | 4,152,204 | 840,471 | 3,311,733 | 3,029,801 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1005 - Treasurer's Office | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,178,673 | (525,478) | 1,704,151 | 182,448 | 1,521,703 | 1,449,696 | |
| 6000.400 | Personnel Services Overtime Pay | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 | |
| 6010.020 | Benefits Contingency | 516 | 516 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 10,000 | 10,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 160,185 | (53,707) | 213,892 | 213,892 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 141,087 | 141,087 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 87,996 | (40,197) | 128,193 | 128,193 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 516 | 516 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 17,916 | 17,916 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 1,934 | 1,934 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 2,192 | 2,192 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 2,373 | 2,373 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 2,476 | 2,476 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 69,523 | 69,523 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 1,677,387 | (370,849) | 2,048,236 | 524,533 | 1,523,703 | 1,449,696 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.055 | Administrative Expense Bond | 3,000 | 0 | 3,000 | 0 | 3,000 | 2,750 | |
| 6100.060 | Administrative Expense Books and Publications | 2,000 | 0 | 2,000 | 0 | 2,000 | 1,484 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 3,925 | (80) | 4,005 | 595 | 3,410 | 2,099 | |
| 6100.110 | Administrative Expense Envelopes | 3,500 | 0 | 3,500 | 0 | 3,500 | 6,167 | |
| 6100.130 | Administrative Expense Food Tax Bills & Envelopes | 400 | 0 | 400 | 0 | 400 | 0 | |
| 6100.190 | Administrative Expense Office Supplies | 9,400 | 0 | 9,400 | (2,850) | 12,250 | 8,486 | |
| 6100.210 | Administrative Expense Paper | 2,500 | 0 | 2,500 | 500 | 2,000 | 1,895 | |
| 6100.220 | Administrative Expense Payroll Checks & Forms | 3,500 | 0 | 3,500 | (250) | 3,750 | 2,927 | |
| 6100.230 | Administrative Expense Postage & Freight | 100 | 0 | 100 | 0 | 100 | 83 | |
| 6100.250 | Administrative Expense Room Tax Bills & Envelopes | 1,000 | 0 | 1,000 | 0 | 1,000 | 394 | |
| 6100.260 | Administrative Expense Tax Bills & Envelopes | 21,000 | 0 | 21,000 | 2,000 | 19,000 | 20,683 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 6,640 | (800) | 7,440 | (360) | 7,800 | 3,876 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 3,600 | 0 | 3,600 | 900 | 2,700 | 3,119 | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 300 | 0 | 300 | 0 | 300 | 0 | |
| 6110.280 | Supplies & Equipment Office Furniture | 2,600 | 0 | 2,600 | 2,600 | 0 | 820 | |
| 6110.290 | Supplies & Equipment Other Office Equipment | 1,000 | (200) | 1,200 | (300) | 1,500 | 0 | |
| 6130.010 | Equipment Maintenance Copier Lease | 3,240 | 0 | 3,240 | 540 | 2,700 | 2,364 | |
| 6130.020 | Equipment Maintenance Equipment Annual Maint Contr. | 115,050 | 0 | 115,050 | 7,550 | 107,500 | 107,395 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 1,400 | 0 | 1,400 | 1,400 | 0 | 0 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 184,155 | (1,080) | 185,235 | 12,325 | 172,910 | 164,543 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6530.110 | Consulting Services Programming | 1,500 | 0 | 1,500 | 300 | 1,200 | 5,596 | |
| 6550.270 | Building Site Expenses Telephone | 1,400 | 0 | 1,400 | 100 | 1,300 | 1,090 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 2,900 | 0 | 2,900 | 400 | 2,500 | 6,686 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 7,000 | 0 | 7,000 | 2,000 | 5,000 | 348 | |
| 7000.060 | Travel, Training & Expense Educational Training | 4,200 | 0 | 4,200 | 4,200 | 0 | 0 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 4,350 | 0 | 4,350 | 1,690 | 2,660 | 2,956 | |
| 7000.115 | Travel, Training & Expense Mileage | 2,000 | 0 | 2,000 | 400 | 1,600 | 551 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 17,550 | 0 | 17,550 | 8,290 | 9,260 | 3,855 | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0 | 0 | 0 | 231,464 | (231,464) | (223,050) | |
| 8010.120 | Interfund Landfill Enterprise Charges | 0 | 0 | 0 | 45,550 | (45,550) | (39,045) | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | 0 | 0 | 0 | 277,014 | (277,014) | (262,095) | |
| Department Total: 1005 - Treasurer's Office | | 1,881,992 | (371,929) | 2,253,921 | 822,562 | 1,431,359 | 1,362,685 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1006 - Elections Office | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 16,550 | (642,642) | 659,192 | 644,192 | 15,000 | 14,423 | |
| 6000.500 | Personnel Services State Employee Salary & Benefit | 642,642 | 642,642 | 0 | (625,677) | 625,677 | 537,805 | |
| 6010.020 | Benefits Contingency | 7 | 7 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 1,267 | 1 | 1,266 | 1,266 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 7 | 7 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 252 | 252 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 27 | 27 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 31 | 31 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 33 | 33 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 35 | 35 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 660,851 | 393 | 660,458 | 19,781 | 640,677 | 552,229 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 630 | 0 | 630 | 0 | 630 | 481 | |
| 6100.110 | Administrative Expense Envelopes | 1,200 | 0 | 1,200 | 200 | 1,000 | 924 | |
| 6100.180 | Administrative Expense National Voter Regis Postcards | 764 | 0 | 764 | 62 | 702 | 136 | |
| 6100.190 | Administrative Expense Office Supplies | 11,000 | 0 | 11,000 | 1,000 | 10,000 | 10,133 | |
| 6100.210 | Administrative Expense Paper | 1,500 | 0 | 1,500 | 300 | 1,200 | 630 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 6,457 | 0 | 6,457 | 0 | 6,457 | 4,984 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 2,000 | 0 | 2,000 | 0 | 2,000 | 994 | |
| 6110.280 | Supplies & Equipment Office Furniture | 9,000 | 0 | 9,000 | 9,000 | 0 | 0 | |
| 6110.440 | Supplies & Equipment Voting Machines | 327,845 | 0 | 327,845 | 37,317 | 290,528 | 101,479 | |
| 6120.010 | Voting Machine & Poll Expenses Absentee Ballot Expenses | 43,400 | 0 | 43,400 | 0 | 43,400 | 9,240 | |
| 6120.020 | Voting Machine & Poll Expenses Ballot Expenses | 750 | 0 | 750 | 150 | 600 | 0 | |
| 6120.040 | Voting Machine & Poll Expenses Election Board Member Mileage | 3,800 | 0 | 3,800 | 0 | 3,800 | 800 | |
| 6120.050 | Voting Machine & Poll Expenses Election Cell Phone | 1,500 | 0 | 1,500 | 0 | 1,500 | 1,675 | |
| 6120.060 | Voting Machine & Poll Expenses Election Judge Expense | 176,750 | 0 | 176,750 | 3,000 | 173,750 | 179,255 | |
| 6120.070 | Voting Machine & Poll Expenses Election Judge Training Material | 10,000 | 0 | 10,000 | 0 | 10,000 | 21,971 | |
| 6120.080 | Voting Machine & Poll Expenses Poll Rent & School Expense | 2,800 | 0 | 2,800 | 0 | 2,800 | 2,450 | |
| 6120.090 | Voting Machine & Poll Expenses Specimen Ballot Expense | 24,000 | 0 | 24,000 | 0 | 24,000 | 33,414 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6120.095 | Voting Machine & Poll Expenses State Allocation County Share | 27,159 | 0 | 27,159 | 310 | 26,849 | 1,900 | |
| 6120.110 | Voting Machine & Poll Expenses Voter Notification Cards | 3,500 | 0 | 3,500 | 1,500 | 2,000 | 2,625 | |
| 6120.120 | Voting Machine & Poll Expenses Voting Machine Supplies | 9,800 | 0 | 9,800 | 800 | 9,000 | 996 | |
| 6130.010 | Equipment Maintenance Copier Lease | 1,627 | 0 | 1,627 | 0 | 1,627 | 1,176 | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 2,760 | 0 | 2,760 | 0 | 2,760 | 3,467 | |
| 6130.100 | Equipment Maintenance Other Equipment Lease | 1,769 | 0 | 1,769 | 0 | 1,769 | 0 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 0 | 0 | 0 | 0 | 0 | 427 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 670,011 | 0 | 670,011 | 53,639 | 616,372 | 379,157 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6530.150 | Consulting Services Temporary Clerical Staff | 47,520 | 0 | 47,520 | (7,920) | 55,440 | 30,983 | |
| 6550.040 | Building Site Expenses Cleaning Contract | 2,912 | 0 | 2,912 | (2,288) | 5,200 | 2,591 | |
| 6550.050 | Building Site Expenses Custodial Supplies | 650 | 0 | 650 | 0 | 650 | 375 | |
| 6550.060 | Building Site Expenses Electricity | 8,750 | 0 | 8,750 | 0 | 8,750 | 12,279 | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 0 | 0 | 0 | 0 | 0 | 352 | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 100 | 0 | 100 | 0 | 100 | 0 | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 0 | 0 | 0 | 0 | 0 | 1,763 | |
| 6550.170 | Building Site Expenses Office Rent/Lease | 84,265 | 0 | 84,265 | 9,265 | 75,000 | 74,495 | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 1,100 | 0 | 1,100 | 0 | 1,100 | 0 | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 750 | 0 | 750 | 0 | 750 | 153 | |
| 6550.270 | Building Site Expenses Telephone | 6,840 | 0 | 6,840 | 0 | 6,840 | 5,513 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 152,887 | 0 | 152,887 | (943) | 153,830 | 128,503 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 2,489 | 0 | 2,489 | 98 | 2,391 | 0 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 8,742 | 0 | 8,742 | (4,945) | 13,687 | 3,198 | |
| 7000.115 | Travel, Training & Expense Mileage | 4,000 | 0 | 4,000 | 0 | 4,000 | 4,933 | |
| 7170.100 | Benefits & Insurance Property & Liability Insurance | 0 | 0 | 0 | 0 | 0 | 10,109 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 15,231 | 0 | 15,231 | (4,847) | 20,078 | 18,240 | |
| Department Total: 1006 - Elections Office | | 1,498,980 | 393 | 1,498,587 | 67,630 | 1,430,957 | 1,078,128 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1007 - Human Resources | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 494,948 | 2 | 494,946 | (33,454) | 528,400 | 533,301 | |
| 6000.400 | Personnel Services Overtime Pay | 4,000 | 0 | 4,000 | 0 | 4,000 | 3,441 | |
| 6010.020 | Benefits Contingency | 217 | 217 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 3,000 | 3,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 78,856 | (3,580) | 82,436 | 82,436 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 59,245 | 59,245 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 37,814 | 2 | 37,812 | 37,812 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 217 | 217 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 7,523 | 7,523 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 812 | 812 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 920 | 920 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 996 | 996 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 1,040 | 1,040 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 25,347 | 25,347 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 714,935 | 95,741 | 619,194 | 86,794 | 532,400 | 536,742 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 540 | 0 | 540 | 0 | 540 | 388 | |
| 6100.040 | Administrative Expense Alcohol and Drug Testing Supplie | 100 | 0 | 100 | (150) | 250 | 0 | |
| 6100.050 | Administrative Expense Background Checks | 6,000 | 0 | 6,000 | 5,600 | 400 | 0 | |
| 6100.060 | Administrative Expense Books and Publications | 500 | 0 | 500 | 0 | 500 | 0 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 528 | 0 | 528 | 28 | 500 | 499 | |
| 6100.110 | Administrative Expense Envelopes | 400 | 0 | 400 | 0 | 400 | 204 | |
| 6100.150 | Administrative Expense Incentives & Events | 6,400 | (700) | 7,100 | 950 | 6,150 | 3,256 | |
| 6100.190 | Administrative Expense Office Supplies | 2,400 | 0 | 2,400 | (600) | 3,000 | 2,203 | |
| 6100.210 | Administrative Expense Paper | 1,272 | 0 | 1,272 | (128) | 1,400 | 847 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 4,000 | 0 | 4,000 | 0 | 4,000 | 4,253 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 2,040 | 0 | 2,040 | 90 | 1,950 | 1,682 | |
| 6110.290 | Supplies & Equipment Other Office Equipment | 510 | 0 | 510 | (90) | 600 | 78 | |
| 6130.010 | Equipment Maintenance Copier Lease | 2,400 | 0 | 2,400 | 0 | 2,400 | 1,741 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 850 | 0 | 850 | 0 | 850 | 0 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 27,940 | (700) | 28,640 | 5,700 | 22,940 | 15,152 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6530.040 | Consulting Services Consulting Services | 0 | 0 | 0 | (600) | 600 | 0 | |
| 6530.050 | Consulting Services Crisis/Fitness for Duty | 1,700 | 0 | 1,700 | 200 | 1,500 | 0 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | |
|--|---|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 16,000 | 0 | 16,000 | 1,000 | 15,000 | 14,865 |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 3,500 | 0 | 3,500 | 0 | 3,500 | 2,504 |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 1,500 | 0 | 1,500 | 0 | 1,500 | 545 |
| 6550.270 | Building Site Expenses Telephone | 400 | 0 | 400 | 0 | 400 | 328 |
| 6900.040 | Advertising Personnel Advertisements | 14,000 | (11,000) | 25,000 | 18,000 | 7,000 | 5,619 |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 37,100 | (11,000) | 48,100 | 18,600 | 29,500 | 23,861 |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 2,800 | 0 | 2,800 | 800 | 2,000 | 1,328 |
| 7000.060 | Travel, Training & Expense Educational Training | 800 | 0 | 800 | 0 | 800 | 790 |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 1,400 | 0 | 1,400 | 200 | 1,200 | 1,034 |
| 7000.115 | Travel, Training & Expense Mileage | 200 | 0 | 200 | (300) | 500 | 259 |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 5,200 | 0 | 5,200 | 700 | 4,500 | 3,411 |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0 | 0 | 0 | 58,430 | (58,430) | (58,431) |
| 8010.120 | Interfund Landfill Enterprise Charges | 0 | 0 | 0 | 18,746 | (18,746) | (18,747) |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | 0 | 0 | 0 | 77,176 | (77,176) | (77,177) |
| Department Total: 1007 - Human Resources | | 785,175 | 84,041 | 701,134 | 188,970 | 512,164 | 501,988 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1008 - Development, Review & Permits | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,839,033 | 2,381 | 1,836,652 | 10,704 | 1,825,948 | 1,686,490 | |
| 6000.400 | Personnel Services Overtime Pay | 3,000 | 0 | 3,000 | 0 | 3,000 | 864 | |
| 6010.020 | Benefits Contingency | 805 | 805 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 15,000 | 15,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 313,980 | (14,254) | 328,234 | 328,234 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 220,132 | 220,132 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 139,573 | 185 | 139,388 | 139,388 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 805 | 805 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 27,954 | 27,954 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 3,018 | 3,018 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 3,421 | 3,421 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 3,702 | 3,702 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 3,863 | 3,863 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 106,820 | 106,820 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 2,681,106 | 373,832 | 2,307,274 | 478,326 | 1,828,948 | 1,687,353 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 900 | 0 | 900 | 900 | 0 | 0 | |
| 6100.030 | Administrative Expense Alcohol and Drug Testing | 0 | 0 | 0 | 0 | 0 | 135 | |
| 6100.052 | Administrative Expense Bank Fees | 2,000 | 0 | 2,000 | (6,000) | 8,000 | 6,280 | |
| 6100.060 | Administrative Expense Books and Publications | 1,915 | 0 | 1,915 | 0 | 1,915 | 1,747 | |
| 6100.070 | Administrative Expense International Bldg Code Supplies | 500 | 0 | 500 | 0 | 500 | 0 | |
| 6100.080 | Administrative Expense Copier Supplies | 75 | 0 | 75 | 0 | 75 | 0 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 2,927 | 0 | 2,927 | (240) | 3,167 | 2,457 | |
| 6100.110 | Administrative Expense Envelopes | 1,500 | 0 | 1,500 | 0 | 1,500 | 662 | |
| 6100.190 | Administrative Expense Office Supplies | 3,000 | 0 | 3,000 | 500 | 2,500 | 1,021 | |
| 6100.210 | Administrative Expense Paper | 2,000 | 0 | 2,000 | 0 | 2,000 | 1,210 | |
| 6100.230 | Administrative Expense Postage & Freight | 3,000 | 0 | 3,000 | 150 | 2,850 | 2,699 | |
| 6100.240 | Administrative Expense Printing Expense | 2,500 | 0 | 2,500 | (4,700) | 7,200 | 3,392 | |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 750 | 0 | 750 | 0 | 750 | 0 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 22,030 | 0 | 22,030 | 22,030 | 0 | 0 | |
| 6110.140 | Supplies & Equipment GIS Mapping Supplies | 4,900 | 0 | 4,900 | 0 | 4,900 | 402 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 6,820 | 0 | 6,820 | 1,083 | 5,737 | 4,700 | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 300 | 0 | 300 | 0 | 300 | 0 | |
| 6110.280 | Supplies & Equipment Office Furniture | 4,450 | 0 | 4,450 | 3,950 | 500 | 1,035 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 150 | 0 | 150 | 0 | 150 | 33 | |
| 6110.390 | Supplies & Equipment Small Equipment | 500 | 0 | 500 | 0 | 500 | 29 | |
| 6130.010 | Equipment Maintenance Copier Lease | 2,978 | 0 | 2,978 | 0 | 2,978 | 2,425 | |
| 6130.020 | Equipment Maintenance Equipment Annual Maint Contr. | 1,100 | 0 | 1,100 | 0 | 1,100 | 1,100 | |
| 6130.060 | Equipment Maintenance Software Licensing | 34,580 | 0 | 34,580 | 34,580 | 0 | 229 | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 7,500 | 0 | 7,500 | 0 | 7,500 | 1,825 | |
| 6130.075 | Equipment Maintenance Software Upgrades | 5,000 | 0 | 5,000 | 5,000 | 0 | 10,000 | |
| 6150.040 | Uniforms & Personal Equipment Uniform Allowance | 3,500 | 0 | 3,500 | 3,500 | 0 | 0 | |
| 6180.010 | Housing Rehabilitation Program CDBG Advertising | 700 | 0 | 700 | (3,300) | 4,000 | 474 | |
| 6180.020 | Housing Rehabilitation Program CDBG Appraisals & Credit Reports | 1,500 | 0 | 1,500 | 0 | 1,500 | 350 | |
| 6180.030 | Housing Rehabilitation Program CDBG Consulting | 0 | 0 | 0 | 0 | 0 | 11 | |
| 6180.040 | Housing Rehabilitation Program CDBG Housing Rehab Grant | 150,000 | 0 | 150,000 | 0 | 150,000 | 157,249 | |
| 6180.050 | Housing Rehabilitation Program Housing Rental & Disability Cons | 6,000 | 0 | 6,000 | 0 | 6,000 | 0 | |
| 6180.060 | Housing Rehabilitation Program Lead Paint Contract Inspections | 23,000 | 0 | 23,000 | 0 | 23,000 | 8,533 | |
| 6180.080 | Housing Rehabilitation Program Special Loan Fee Expense | 7,000 | 0 | 7,000 | 0 | 7,000 | 18,647 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 303,075 | 0 | 303,075 | 57,453 | 245,622 | 226,645 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6510.010 | Legal Services Board/Commission Attorney | 32,000 | 0 | 32,000 | 7,000 | 25,000 | 19,275 | |
| 6510.050 | Legal Services Court Reporters | 4,000 | 0 | 4,000 | 500 | 3,500 | 3,345 | |
| 6530.040 | Consulting Services Consulting Services | 31,551 | 0 | 31,551 | (93,449) | 125,000 | 26,667 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 13,000 | 0 | 13,000 | 1,000 | 12,000 | 10,447 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 5,000 | 0 | 5,000 | 1,000 | 4,000 | 3,596 | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 150 | 0 | 150 | 0 | 150 | 28 | |
| 6550.270 | Building Site Expenses Telephone | 1,260 | 0 | 1,260 | 0 | 1,260 | 1,608 | |
| 6900.025 | Advertising Legal Advertisements | 18,000 | 0 | 18,000 | 2,000 | 16,000 | 18,857 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 104,961 | 0 | 104,961 | (81,949) | 186,910 | 83,822 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 26,400 | 0 | 26,400 | 0 | 26,400 | 16,690 | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 2,215 | 0 | 2,215 | (458) | 2,673 | 759 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 3,000 | 0 | 3,000 | 0 | 3,000 | 1,061 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 21,381 | 0 | 21,381 | 11,471 | 9,910 | 9,639 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 52,996 | 0 | 52,996 | 11,013 | 41,983 | 28,149 | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0 | 0 | 0 | 21,669 | (21,669) | (21,668) | |
| 8010.200 | Interfund DRP Chargeback - Engr Svcs | 0 | 0 | 0 | 78,706 | (78,706) | (78,706) | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | 0 | 0 | 0 | 100,375 | (100,375) | (100,374) | |
| Department Total: 1008 - Development, Review & Permits | | 3,142,138 | 373,832 | 2,768,306 | 565,218 | 2,203,088 | 1,925,594 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|---|---|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| Department: 1010 - Environmental Programs | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,479,048 | (3,670) | 1,482,718 | 142,243 | 1,340,475 | 1,246,290 |
| 6000.400 | Personnel Services Overtime Pay | 1,500 | 0 | 1,500 | 0 | 1,500 | 0 |
| 6010.020 | Benefits Contingency | 647 | 647 | 0 | 0 | 0 | 0 |
| 6010.025 | Benefits Deferred Comp Match | 10,000 | 10,000 | 0 | 0 | 0 | 0 |
| 6010.030 | Benefits Hospitalization Insurance | 315,800 | (14,336) | 330,136 | 330,136 | 0 | 0 |
| 6010.050 | Benefits Retirement | 177,042 | 177,042 | 0 | 0 | 0 | 0 |
| 6010.060 | Benefits Social Security Taxes | 112,805 | (279) | 113,084 | 113,084 | 0 | 0 |
| 6010.070 | Benefits Unemployment Insurance | 647 | 647 | 0 | 0 | 0 | 0 |
| 6010.090 | Benefits Workmans Compensation Ins | 22,482 | 22,482 | 0 | 0 | 0 | 0 |
| 6010.120 | Benefits Long Term Disability | 2,427 | 2,427 | 0 | 0 | 0 | 0 |
| 6010.130 | Benefits Life Insurance | 2,751 | 2,751 | 0 | 0 | 0 | 0 |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 2,978 | 2,978 | 0 | 0 | 0 | 0 |
| 6010.150 | Benefits Retirement Administration Fee | 3,107 | 3,107 | 0 | 0 | 0 | 0 |
| 6010.900 | Benefits OPEB contribution | 73,868 | 73,868 | 0 | 0 | 0 | 0 |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 2,205,102 | 277,664 | 1,927,438 | 585,463 | 1,341,975 | 1,246,290 |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | |
| 6100.030 | Administrative Expense Alcohol and Drug Testing | 100 | 0 | 100 | 0 | 100 | 0 |
| 6100.052 | Administrative Expense Bank Fees | 7,000 | 0 | 7,000 | 0 | 7,000 | 4,878 |
| 6100.060 | Administrative Expense Books and Publications | 691 | 0 | 691 | (155) | 846 | 448 |
| 6100.080 | Administrative Expense Copier Supplies | 172 | 0 | 172 | 142 | 30 | 0 |
| 6100.090 | Administrative Expense Database/Shared Computer costs | 1,350 | 0 | 1,350 | 450 | 900 | 0 |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 3,270 | 0 | 3,270 | 415 | 2,855 | 1,450 |
| 6100.190 | Administrative Expense Office Supplies | 5,000 | 0 | 5,000 | 0 | 5,000 | 2,576 |
| 6100.210 | Administrative Expense Paper | 600 | 0 | 600 | 100 | 500 | 324 |
| 6100.230 | Administrative Expense Postage & Freight | 150 | 0 | 150 | 0 | 150 | 0 |
| 6100.240 | Administrative Expense Printing Expense | 400 | 0 | 400 | 0 | 400 | 384 |
| 6110.050 | Supplies & Equipment Camera Equipment | 100 | 0 | 100 | 100 | 0 | 0 |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 2,700 | 0 | 2,700 | 340 | 2,360 | 0 |
| 6110.090 | Supplies & Equipment Computers & Printers | 1,820 | 0 | 1,820 | (280) | 2,100 | 2,642 |
| 6110.140 | Supplies & Equipment GIS Mapping Supplies | 400 | 0 | 400 | (1,700) | 2,100 | 0 |
| 6110.245 | Supplies & Equipment Mobile Phones | 7,420 | 0 | 7,420 | 0 | 7,420 | 5,294 |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 175 | 0 | 175 | 25 | 150 | 135 |
| 6110.280 | Supplies & Equipment Office Furniture | 0 | 0 | 0 | 0 | 0 | 97 |
| 6110.290 | Supplies & Equipment Other Office Equipment | 245 | 0 | 245 | 245 | 0 | 0 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6110.295 | Supplies & Equipment Program Supplies and Equipment | 2,000 | 0 | 2,000 | (1,300) | 3,300 | 1,135 | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 2,280 | 0 | 2,280 | 2,030 | 250 | 0 | |
| 6110.390 | Supplies & Equipment Small Equipment | 520 | 0 | 520 | (330) | 850 | 0 | |
| 6130.010 | Equipment Maintenance Copier Lease | 4,000 | 0 | 4,000 | 400 | 3,600 | 2,412 | |
| 6130.075 | Equipment Maintenance Software Upgrades | 0 | 0 | 0 | 0 | 0 | 552 | |
| 6160.011 | Grant Programs DNR Coastal Projects | 0 | 0 | 0 | (1,508,500) | 1,508,500 | 718,719 | |
| 6160.135 | Grant Programs Other Environmental Grants | 96,000 | 0 | 96,000 | 0 | 96,000 | 0 | |
| 6160.140 | Grant Programs Septic Upgrade Grant | 260,000 | 0 | 260,000 | 20,000 | 240,000 | 83,768 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 396,393 | 0 | 396,393 | (1,488,018) | 1,884,411 | 824,812 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6530.040 | Consulting Services Consulting Services | 10,000 | 0 | 10,000 | 10,000 | 0 | 0 | |
| 6530.140 | Consulting Services Stormwater Management Review | 74,100 | 0 | 74,100 | 0 | 74,100 | 105,375 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 20,000 | 0 | 20,000 | 2,000 | 18,000 | 16,555 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 4,500 | 0 | 4,500 | (900) | 5,400 | 3,683 | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 300 | 0 | 300 | 0 | 300 | 0 | |
| 6550.040 | Building Site Expenses Cleaning Contract | 5,000 | 0 | 5,000 | 5,000 | 0 | 410 | |
| 6550.060 | Building Site Expenses Electricity | 0 | 0 | 0 | 0 | 0 | 1,020 | |
| 6550.140 | Building Site Expenses Internet Access | 3,060 | 0 | 3,060 | 3,060 | 0 | 0 | |
| 6550.270 | Building Site Expenses Telephone | 1,045 | 0 | 1,045 | 0 | 1,045 | 538 | |
| 6900.025 | Advertising Legal Advertisements | 1,200 | 0 | 1,200 | 0 | 1,200 | 697 | |
| 6900.030 | Advertising Legislative Advertisements | 500 | 0 | 500 | 500 | 0 | 0 | |
| 6900.060 | Advertising Water & Sewer Plan Amendments | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 121,705 | 0 | 121,705 | 19,660 | 102,045 | 128,277 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 300 | 0 | 300 | 0 | 300 | 1,300 | |
| 7000.040 | Travel, Training & Expense Continuing Education & Cert | 635 | 0 | 635 | 0 | 635 | 182 | |
| 7000.060 | Travel, Training & Expense Educational Training | 5,115 | 0 | 5,115 | 1,040 | 4,075 | 898 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences | 114 | 0 | 114 | (176) | 290 | 14 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 6,164 | 0 | 6,164 | 864 | 5,300 | 2,394 | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0 | 0 | 0 | 32,041 | (32,041) | (32,042) | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | 0 | 0 | 0 | 32,041 | (32,041) | (32,042) | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 50,000 | 0 | 50,000 | 50,000 | 0 | 0 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 50,000 | 0 | 50,000 | 50,000 | 0 | 0 | |
| Department Total: 1010 - Environmental Programs | | 2,779,364 | 277,664 | 2,501,700 | (799,990) | 3,301,690 | 2,169,732 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1011 - Information Technology | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,121,443 | 392,158 | 729,285 | 43,645 | 685,640 | 615,242 | |
| 6000.400 | Personnel Services Overtime Pay | 3,000 | 0 | 3,000 | 0 | 3,000 | 587 | |
| 6010.020 | Benefits Contingency | 491 | 491 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 10,000 | 10,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 151,630 | 45,168 | 106,462 | 106,462 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 134,237 | 134,237 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 85,653 | 29,930 | 55,723 | 55,723 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 491 | 491 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 17,046 | 17,046 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 1,840 | 1,840 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 2,086 | 2,086 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 2,258 | 2,258 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 2,356 | 2,356 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 61,557 | 61,557 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 1,594,088 | 699,617 | 894,471 | 205,831 | 688,640 | 615,829 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 500 | 0 | 500 | 0 | 500 | 631 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 80 | 80 | 0 | 0 | 0 | 0 | |
| 6100.190 | Administrative Expense Office Supplies | 500 | 0 | 500 | 0 | 500 | 292 | |
| 6100.210 | Administrative Expense Paper | 200 | 0 | 200 | 0 | 200 | 0 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 4,560 | 800 | 3,760 | (2,540) | 6,300 | 2,181 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 13,740 | 0 | 13,740 | 540 | 13,200 | 13,094 | |
| 6110.280 | Supplies & Equipment Office Furniture | 1,200 | 200 | 1,000 | (1,700) | 2,700 | 196 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 500 | 0 | 500 | 0 | 500 | 440 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 21,280 | 1,080 | 20,200 | (3,700) | 23,900 | 16,833 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 1,800 | 0 | 1,800 | 0 | 1,800 | 1,499 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 1,000 | 0 | 1,000 | 0 | 1,000 | 365 | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 40 | 0 | 40 | 0 | 40 | 0 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 2,840 | 0 | 2,840 | 0 | 2,840 | 1,864 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 5,000 | 0 | 5,000 | 0 | 5,000 | 4,949 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 2,400 | 0 | 2,400 | 0 | 2,400 | 2,521 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | |
|--|--|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| 7000.115 | Travel, Training & Expense Mileage | 200 | 0 | 200 | 0 | 200 | 0 |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 7,600 | 0 | 7,600 | 0 | 7,600 | 7,470 |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0 | 0 | 0 | 24,293 | (24,293) | (24,293) |
| 8010.120 | Interfund Landfill Enterprise Charges | 0 | 0 | 0 | 10,575 | (10,575) | (10,575) |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | 0 | 0 | 0 | 34,868 | (34,868) | (34,868) |
| Department Total: 1011 - Information Technology | | 1,625,808 | 700,697 | 925,111 | 236,999 | 688,112 | 607,129 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1090 - Other General Government | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 23,174 | 0 | 23,174 | 0 | 23,174 | 19,060 | |
| 6100.165 | Administrative Expense Meeting Expense | 3,480 | 0 | 3,480 | 2,180 | 1,300 | 5,524 | |
| 6100.190 | Administrative Expense Office Supplies | 13,000 | 0 | 13,000 | 0 | 13,000 | 3,146 | |
| 6100.230 | Administrative Expense Postage & Freight | 145,000 | 6,000 | 139,000 | 2,000 | 137,000 | 94,388 | |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 10,000 | 0 | 10,000 | 0 | 10,000 | 7,981 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 23,000 | 0 | 23,000 | 0 | 23,000 | 18,977 | |
| 6110.110 | Supplies & Equipment Disaster Preparedness Materials | 3,000 | 0 | 3,000 | 0 | 3,000 | 0 | |
| 6110.165 | Supplies & Equipment IT | 4,500 | 0 | 4,500 | 500 | 4,000 | 369 | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 1,000 | 0 | 1,000 | (500) | 1,500 | 0 | |
| 6110.350 | Supplies & Equipment Scanners | 10,000 | 0 | 10,000 | 0 | 10,000 | 6,699 | |
| 6110.370 | Supplies & Equipment Sign Materials | 5,000 | 0 | 5,000 | 0 | 5,000 | 0 | |
| 6130.020 | Equipment Maintenance Equipment Annual Maint Contr. | 152,000 | 0 | 152,000 | 7,800 | 144,200 | (18,431) | |
| 6130.042 | Equipment Maintenance Network | 205,000 | 0 | 205,000 | (9,000) | 214,000 | 76,511 | |
| 6130.060 | Equipment Maintenance Software Licensing | 120,665 | 0 | 120,665 | 52,665 | 68,000 | 67,956 | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 443,050 | 0 | 443,050 | 73,200 | 369,850 | 358,218 | |
| 6130.075 | Equipment Maintenance Software Upgrades | 134,750 | 0 | 134,750 | 2,222 | 132,528 | 137,691 | |
| 6130.100 | Equipment Maintenance Other Equipment Lease | 9,360 | 0 | 9,360 | 28 | 9,332 | 7,943 | |
| 6160.043 | Grant Programs Other Grants | 100,000 | 0 | 100,000 | 0 | 100,000 | 0 | |
| 6160.400 | Grant Programs American Rescue Plan Act 2021 | 0 | 0 | 0 | 0 | 0 | 1,681,605 | |
| 6160.403 | Grant Programs DHCD Broadband Grants | 0 | 0 | 0 | 0 | 0 | 524,000 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 1,405,979 | 6,000 | 1,399,979 | 131,095 | 1,268,884 | 2,991,639 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6500.090 | Systems Maintenance Wireless Network Upgrades | 500 | 0 | 500 | 0 | 500 | 0 | |
| 6510.070 | Legal Services Judgements & Lawsuits | 10,000 | 10,000 | 0 | 0 | 0 | 0 | |
| 6530.010 | Consulting Services Annual Audit Fees | 53,000 | 0 | 53,000 | 0 | 53,000 | 48,950 | |
| 6530.040 | Consulting Services Consulting Services | 81,500 | 7,500 | 74,000 | 0 | 74,000 | 35,013 | |
| 6530.110 | Consulting Services Programming | 17,000 | 0 | 17,000 | 0 | 17,000 | 12,900 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 25,000 | 0 | 25,000 | 0 | 25,000 | 0 | |
| 6545 | Energy | 15,000 | 0 | 15,000 | 0 | 15,000 | 0 | |
| 6550.015 | Building Site Expenses Building Supplies | 5,000 | 0 | 5,000 | 5,000 | 0 | 0 | |
| 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 1,000 | 0 | 1,000 | 1,000 | 0 | 0 | |
| 6550.028 | Building Site Expenses Cable | 132 | 0 | 132 | 12 | 120 | 116 | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 11,950 | 0 | 11,950 | 0 | 11,950 | 0 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 95,025 | 0 | 95,025 | (19,325) | 114,350 | 82,053 | |
| 6550.050 | Building Site Expenses Custodial Supplies | 29,610 | 0 | 29,610 | 3,560 | 26,050 | 20,286 | |
| 6550.060 | Building Site Expenses Electricity | 267,750 | 0 | 267,750 | 7,750 | 260,000 | 200,264 | |
| 6550.070 | Building Site Expenses Elevator Testing | 17,300 | (3,108) | 20,408 | 1,192 | 19,216 | 15,184 | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 8,763 | 0 | 8,763 | 3,295 | 5,468 | 4,082 | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 1,055 | 0 | 1,055 | 400 | 655 | 307 | |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 800 | 0 | 800 | 0 | 800 | 0 | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 142,000 | (5,000) | 147,000 | 0 | 147,000 | 54,743 | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 8,500 | 0 | 8,500 | 0 | 8,500 | 2,063 | |
| 6550.110 | Building Site Expenses Heating Fuel Oil | 28,000 | (2,500) | 30,500 | 3,500 | 27,000 | 21,136 | |
| 6550.120 | Building Site Expenses Heating Propane | 22,900 | 0 | 22,900 | 2,300 | 20,600 | 11,507 | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 4,720 | 0 | 4,720 | 0 | 4,720 | 1,566 | |
| 6550.140 | Building Site Expenses Internet Access | 5,592 | 0 | 5,592 | 1,500 | 4,092 | 4,273 | |
| 6550.170 | Building Site Expenses Office Rent/Lease | 2,760 | 0 | 2,760 | 0 | 2,760 | 76,498 | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 3,171 | 0 | 3,171 | 554 | 2,617 | 1,904 | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 4,622 | 0 | 4,622 | 1,606 | 3,016 | 2,458 | |
| 6550.230 | Building Site Expenses Security System Expenses | 9,000 | 0 | 9,000 | 250 | 8,750 | 4,966 | |
| 6550.240 | Building Site Expenses Sewer Pump/Septic Tank Maint | 400 | 0 | 400 | 0 | 400 | 0 | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 2,930 | 0 | 2,930 | 200 | 2,730 | 2,130 | |
| 6550.260 | Building Site Expenses Taxes | 500 | 0 | 500 | 0 | 500 | 368 | |
| 6550.270 | Building Site Expenses Telephone | 66,940 | 0 | 66,940 | 0 | 66,940 | 54,999 | |
| 6550.280 | Building Site Expenses Tipping Fees | 2,270 | 0 | 2,270 | 0 | 2,270 | 239 | |
| 6550.300 | Building Site Expenses Trash Removal | 7,650 | 0 | 7,650 | 560 | 7,090 | 5,680 | |
| 6550.305 | Building Site Expenses Utility Locator | 500 | 0 | 500 | 0 | 500 | 290 | |
| 6550.310 | Building Site Expenses Water & Sewer | 29,914 | 0 | 29,914 | 14,214 | 15,700 | 14,870 | |
| 6550.320 | Building Site Expenses Water Treatment | 6,000 | 0 | 6,000 | 4,000 | 2,000 | 378 | |
| 6700.250 | Other Maint. & Svcs Internet Service | 5,000 | 0 | 5,000 | 200 | 4,800 | 5,057 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 993,754 | 6,892 | 986,862 | 31,768 | 955,094 | 684,279 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 33,800 | 0 | 33,800 | 0 | 33,800 | 6,183 | |
| 7000.050 | Travel, Training & Expense Courier Service | 1,500 | 0 | 1,500 | 0 | 1,500 | 848 | |
| 7000.060 | Travel, Training & Expense Educational Training | 13,700 | 0 | 13,700 | 2,000 | 11,700 | 4,128 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 24,635 | 0 | 24,635 | 315 | 24,320 | 9,874 | |
| 7040.010 | Tri-County Council Shore Transit MTA Local Match | 415,814 | (167,008) | 582,822 | 101,753 | 481,069 | 327,858 | |
| 7040.020 | Tri-County Council Shore Transit Capital Match | 30,520 | 0 | 30,520 | (22,500) | 53,020 | 53,020 | |
| 7040.030 | Tri-County Council Tri-County Council | 10,000 | 0 | 10,000 | 0 | 10,000 | 10,000 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | |
|---|---|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| 7120.110 | Other Non-Matching Expenses Briddletown Service Area Appro. | 31,500 | 0 | 31,500 | 0 | 31,500 | 31,500 |
| 7120.130 | Other Non-Matching Expenses SDAT Expense | 685,000 | 0 | 685,000 | 51,152 | 633,848 | 625,092 |
| 7170.100 | Benefits & Insurance Property & Liability Insurance | 800,000 | 800,000 | 0 | 0 | 0 | 0 |
| 7200.010 | Bond & Interest Expense Interest Expense | 0 | 0 | 0 | 0 | 0 | 11,001 |
| 7500 | Other Expenses | 96,897 | 0 | 96,897 | 10,000 | 86,897 | 56,876 |
| 7600 | Reimbursement Clearing | 0 | 0 | 0 | 0 | 0 | 1,262 |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 2,143,366 | 632,992 | 1,510,374 | 142,720 | 1,367,654 | 1,137,643 |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | |
| 9010.040 | Capital Equipment IT Equipment | 0 | 0 | 0 | (150,000) | 150,000 | 0 |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 0 | 0 | 0 | (150,000) | 150,000 | 0 |
| Department Total: 1090 - Other General Government | | 4,543,099 | 645,884 | 3,897,215 | 155,583 | 3,741,632 | 4,813,561 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1101 - Sheriff's Office | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 8,364,300 | 78,925 | 8,285,375 | 628,641 | 7,656,734 | 7,250,984 | |
| 6000.400 | Personnel Services Overtime Pay | 426,000 | 0 | 426,000 | 12,950 | 413,050 | 595,594 | |
| 6000.410 | Personnel Services Overtime Grants/Reimbursements | 105,500 | 0 | 105,500 | 41,018 | 64,482 | 265,409 | |
| 6000.450 | Personnel Services Overtime Pay - Kennel | 88,317 | 0 | 88,317 | 0 | 88,317 | 38,045 | |
| 6010.020 | Benefits Contingency | 3,622 | 3,622 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 51,000 | 51,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 1,147,449 | (52,089) | 1,199,538 | 1,199,538 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 2,460,221 | 2,460,221 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 639,263 | (19,376) | 658,639 | 658,639 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 3,622 | 3,622 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 125,812 | 125,812 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 13,584 | 13,584 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 15,396 | 15,396 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 16,663 | 16,663 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 17,388 | 17,388 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 427,278 | 427,278 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 13,905,415 | 3,142,046 | 10,763,369 | 2,540,786 | 8,222,583 | 8,150,032 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 100 | 0 | 100 | 0 | 100 | 21 | |
| 6100.030 | Administrative Expense Alcohol and Drug Testing | 600 | 0 | 600 | 0 | 600 | 255 | |
| 6100.050 | Administrative Expense Background Checks | 2,000 | 0 | 2,000 | 400 | 1,600 | 773 | |
| 6100.055 | Administrative Expense Bond | 500 | 0 | 500 | (250) | 750 | 0 | |
| 6100.060 | Administrative Expense Books and Publications | 10,000 | 0 | 10,000 | 2,000 | 8,000 | 8,629 | |
| 6100.080 | Administrative Expense Copier Supplies | 240 | 0 | 240 | 0 | 240 | 0 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 13,500 | 0 | 13,500 | 6,032 | 7,468 | 8,278 | |
| 6100.110 | Administrative Expense Envelopes | 1,000 | 0 | 1,000 | 0 | 1,000 | 632 | |
| 6100.190 | Administrative Expense Office Supplies | 27,250 | 0 | 27,250 | (1,830) | 29,080 | 17,754 | |
| 6100.210 | Administrative Expense Paper | 5,000 | 0 | 5,000 | (56) | 5,056 | 1,792 | |
| 6100.230 | Administrative Expense Postage & Freight | 100 | 0 | 100 | 34 | 66 | 141 | |
| 6100.240 | Administrative Expense Printing Expense | 4,000 | 0 | 4,000 | 0 | 4,000 | 4,922 | |
| 6110.020 | Supplies & Equipment Animal Food | 8,000 | 0 | 8,000 | 3,000 | 5,000 | 5,580 | |
| 6110.025 | Supplies & Equipment Animal Transport Containers | 600 | 0 | 600 | 0 | 600 | 0 | |
| 6110.030 | Supplies & Equipment Bike Patrol Equipment | 6,000 | 0 | 6,000 | 0 | 6,000 | 3,442 | |
| 6110.035 | Supplies & Equipment STAR Team Supplies & Equipment | 30,000 | 0 | 30,000 | 7,869 | 22,131 | 11,116 | |
| 6110.050 | Supplies & Equipment Camera Equipment | 420,000 | 0 | 420,000 | 0 | 420,000 | 411,842 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| 6110.070 | Supplies & Equipment CO2 for Chambers | 17,000 | 0 | 17,000 | 2,000 | 15,000 | 19,072 |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 3,000 | 0 | 3,000 | 0 | 3,000 | 1,434 |
| 6110.090 | Supplies & Equipment Computers & Printers | 58,500 | 0 | 58,500 | (10,000) | 68,500 | 15,526 |
| 6110.125 | Supplies & Equipment Equipment Maintenance & Repair | 4,500 | 0 | 4,500 | 0 | 4,500 | 401 |
| 6110.135 | Supplies & Equipment Fuel for Incinerator | 6,000 | 0 | 6,000 | 0 | 6,000 | 2,070 |
| 6110.160 | Supplies & Equipment Investigation Supplies | 5,000 | 0 | 5,000 | 0 | 5,000 | 10,845 |
| 6110.180 | Supplies & Equipment K9 Expense | 42,000 | 0 | 42,000 | 0 | 42,000 | 45,583 |
| 6110.190 | Supplies & Equipment Law Enforcement Equipment | 170,000 | (15,000) | 185,000 | 15,000 | 170,000 | 100,753 |
| 6110.245 | Supplies & Equipment Mobile Phones | 50,000 | 0 | 50,000 | 6,800 | 43,200 | 47,993 |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 600 | 0 | 600 | 0 | 600 | 95 |
| 6110.280 | Supplies & Equipment Office Furniture | 8,400 | 0 | 8,400 | 0 | 8,400 | 9,457 |
| 6110.290 | Supplies & Equipment Other Office Equipment | 4,700 | 0 | 4,700 | 551 | 4,149 | 3,023 |
| 6110.295 | Supplies & Equipment Program Supplies and Equipment | 0 | 0 | 0 | (600) | 600 | 450 |
| 6110.297 | Supplies & Equipment Community Policing Supplies | 5,000 | 0 | 5,000 | 0 | 5,000 | 4,370 |
| 6110.315 | Supplies & Equipment Rabies Clinic Supplies | 5,000 | 0 | 5,000 | 0 | 5,000 | 2,522 |
| 6110.320 | Supplies & Equipment Radio Supplies | 2,000 | 0 | 2,000 | 0 | 2,000 | 1,412 |
| 6110.395 | Supplies & Equipment Spay and Neuter Supplies | 7,500 | 0 | 7,500 | (3,500) | 11,000 | 0 |
| 6110.430 | Supplies & Equipment Traps | 2,953 | 0 | 2,953 | 0 | 2,953 | 2,874 |
| 6130.010 | Equipment Maintenance Copier Lease | 6,400 | 0 | 6,400 | 500 | 5,900 | 3,934 |
| 6130.020 | Equipment Maintenance Equipment Annual Maint Contr. | 6,000 | 0 | 6,000 | 0 | 6,000 | 2,870 |
| 6130.040 | Equipment Maintenance MILES Computer Chg/MDT User Fees | 48,000 | 0 | 48,000 | 3,000 | 45,000 | 40,809 |
| 6130.060 | Equipment Maintenance Software Licensing | 25,000 | 0 | 25,000 | (42,150) | 67,150 | 32,200 |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 200,000 | 0 | 200,000 | 42,906 | 157,094 | 128,671 |
| 6150.010 | Uniforms & Personal Equipment Bullet Proof Vests | 49,000 | 0 | 49,000 | 0 | 49,000 | 37,619 |
| 6150.040 | Uniforms & Personal Equipment Uniform Allowance | 85,000 | 0 | 85,000 | (3,400) | 88,400 | 80,313 |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 107,000 | 0 | 107,000 | (11,000) | 118,000 | 66,719 |
| 6150.060 | Uniforms & Personal Equipment Ammunition | 84,585 | 0 | 84,585 | 0 | 84,585 | 77,282 |
| 6160.043 | Grant Programs Other Grants | 0 | 0 | 0 | 0 | 0 | 1,357 |
| 6160.055 | Grant Programs GOCCP Grants | 0 | 0 | 0 | 0 | 0 | 115,030 |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 1,532,028 | (15,000) | 1,547,028 | 17,306 | 1,529,722 | 1,329,860 |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | |
| 6510.085 | Legal Services Other Legal Expenses | 15,000 | 0 | 15,000 | 0 | 15,000 | 4,173 |
| 6530.050 | Consulting Services Crisis/Fitness for Duty | 6,500 | 0 | 6,500 | 0 | 6,500 | 3,210 |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 0 | 0 | 0 | (600) | 600 | 135 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6530.090 | Consulting Services Pre-Employment Physicals | 7,000 | 0 | 7,000 | 0 | 7,000 | 2,880 | |
| 6530.100 | Consulting Services Professional Fees | 4,500 | 0 | 4,500 | 0 | 4,500 | 0 | |
| 6530.115 | Consulting Services Psychological Services | 66,400 | 0 | 66,400 | 0 | 66,400 | 28,069 | |
| 6530.120 | Consulting Services Rabies Clinic | 1,000 | 0 | 1,000 | 0 | 1,000 | 600 | |
| 6530.160 | Consulting Services Veterinary Services | 18,000 | 0 | 18,000 | 3,000 | 15,000 | 7,213 | |
| 6530.165 | Consulting Services Vet Services - Spay & Neuter | 6,000 | 0 | 6,000 | 0 | 6,000 | 0 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 365,000 | 0 | 365,000 | 76,114 | 288,886 | 324,512 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 185,000 | 0 | 185,000 | 35,400 | 149,600 | 198,709 | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 1,000 | 0 | 1,000 | (700) | 1,700 | 200 | |
| 6540.045 | Vehicle Operating Expenses Vehicle Repairs Outside | 40,000 | 0 | 40,000 | 20,000 | 20,000 | 14,420 | |
| 6540.050 | Vehicle Operating Expenses Vehicle Use/Other Areas | 48,000 | 0 | 48,000 | 14,400 | 33,600 | 0 | |
| 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 8,000 | 0 | 8,000 | 2,983 | 5,017 | 3,023 | |
| 6550.028 | Building Site Expenses Cable | 3,960 | 0 | 3,960 | 1,840 | 2,120 | 1,907 | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 1,200 | 0 | 1,200 | 0 | 1,200 | 403 | |
| 6550.040 | Building Site Expenses Cleaning Contract | 3,000 | 0 | 3,000 | (900) | 3,900 | 1,991 | |
| 6550.050 | Building Site Expenses Custodial Supplies | 600 | 0 | 600 | 23 | 577 | 306 | |
| 6550.060 | Building Site Expenses Electricity | 11,200 | 0 | 11,200 | (5,600) | 16,800 | 8,042 | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 360 | 0 | 360 | 0 | 360 | 352 | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 1,982 | 0 | 1,982 | 0 | 1,982 | 257 | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 23,120 | 0 | 23,120 | 7,065 | 16,055 | 10,940 | |
| 6550.120 | Building Site Expenses Heating Propane | 5,000 | 0 | 5,000 | 0 | 5,000 | 2,109 | |
| 6550.130 | Building Site Expenses Incinerator Expense | 1,200 | 0 | 1,200 | 0 | 1,200 | 0 | |
| 6550.170 | Building Site Expenses Office Rent/Lease | 3,000 | 0 | 3,000 | 500 | 2,500 | 2,879 | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 300 | 0 | 300 | 0 | 300 | 256 | |
| 6550.200 | Building Site Expenses Portalets | 1,020 | 0 | 1,020 | 360 | 660 | 943 | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 230 | 0 | 230 | 50 | 180 | 153 | |
| 6550.240 | Building Site Expenses Sewer Pump/Septic Tank Maint | 1,400 | 0 | 1,400 | 550 | 850 | 1,180 | |
| 6550.242 | Building Site Expenses Sewage Pump Monitoring | 200 | 0 | 200 | 0 | 200 | 199 | |
| 6550.270 | Building Site Expenses Telephone | 10,680 | 0 | 10,680 | (10,000) | 20,680 | 3,332 | |
| 6550.280 | Building Site Expenses Tipping Fees | 150 | 0 | 150 | 150 | 0 | 0 | |
| 6550.300 | Building Site Expenses Trash Removal | 3,420 | 0 | 3,420 | 1,220 | 2,200 | 2,410 | |
| 6900.040 | Advertising Personnel Advertisements | 3,500 | 0 | 3,500 | 500 | 3,000 | 1,857 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 846,922 | 0 | 846,922 | 146,355 | 700,567 | 626,655 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.030 | Travel, Training & Expense Canine Training | 7,000 | 0 | 7,000 | 3,375 | 3,625 | 920 | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 75,500 | 0 | 75,500 | 17,900 | 57,600 | 53,451 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | |
|---|---|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 100,000 | (10,000) | 110,000 | 53,875 | 56,125 | 52,452 |
| 7000.090 | Travel, Training & Expense Firearms Training | 10,000 | 0 | 10,000 | 2,980 | 7,020 | 5,432 |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 8,000 | 0 | 8,000 | 3,000 | 5,000 | 2,879 |
| 7000.125 | Travel, Training & Expense Transport Expenses | 6,000 | 0 | 6,000 | 0 | 6,000 | 1,700 |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 206,500 | (10,000) | 216,500 | 81,130 | 135,370 | 116,833 |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 560,000 | 0 | 560,000 | (150,000) | 710,000 | 57,506 |
| 9010.020 | Capital Equipment Public Safety Equipment | 230,000 | 0 | 230,000 | 74,816 | 155,184 | 20,653 |
| 9010.060 | Capital Equipment Other | 0 | 0 | 0 | (48,800) | 48,800 | 0 |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 790,000 | 0 | 790,000 | (123,984) | 913,984 | 78,159 |
| Department Total: 1101 - Sheriff's Office | | 17,280,865 | 3,117,046 | 14,163,819 | 2,661,593 | 11,502,226 | 10,301,539 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1102 - Emergency Services | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 2,168,052 | (134,102) | 2,302,154 | 398,125 | 1,904,029 | 1,775,600 | |
| 6000.400 | Personnel Services Overtime Pay | 180,518 | 0 | 180,518 | (11,520) | 192,038 | 226,723 | |
| 6010.020 | Benefits Contingency | 949 | 949 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 12,000 | 12,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 346,838 | (1,455) | 348,293 | 348,293 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 259,516 | 259,516 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 164,076 | (22,806) | 186,882 | 186,882 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 949 | 949 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 32,955 | 32,955 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 3,558 | 3,558 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 4,033 | 4,033 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 4,365 | 4,365 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 4,554 | 4,554 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 133,977 | 133,977 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 3,316,340 | 298,493 | 3,017,847 | 921,780 | 2,096,067 | 2,002,323 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 4,500 | 0 | 4,500 | 0 | 4,500 | 844 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 4,625 | 0 | 4,625 | 200 | 4,425 | 3,587 | |
| 6100.190 | Administrative Expense Office Supplies | 1,500 | 0 | 1,500 | (1,000) | 2,500 | 5,647 | |
| 6100.210 | Administrative Expense Paper | 1,000 | 0 | 1,000 | 0 | 1,000 | 133 | |
| 6110.017 | Supplies & Equipment AED Units | 30,500 | 0 | 30,500 | 23,000 | 7,500 | 6,714 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 0 | 0 | 0 | (11,160) | 11,160 | 18,742 | |
| 6110.110 | Supplies & Equipment Disaster Preparedness Materials | 1,900 | 0 | 1,900 | 900 | 1,000 | 844 | |
| 6110.120 | Supplies & Equipment Equipment Rental | 10,000 | 0 | 10,000 | 0 | 10,000 | 420 | |
| 6110.125 | Supplies & Equipment Equipment Maintenance & Repair | 8,000 | 0 | 8,000 | 0 | 8,000 | 8,000 | |
| 6110.140 | Supplies & Equipment GIS Mapping Supplies | 1,000 | 0 | 1,000 | (400) | 1,400 | 0 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 15,170 | 0 | 15,170 | 370 | 14,800 | 13,358 | |
| 6110.280 | Supplies & Equipment Office Furniture | 4,500 | 0 | 4,500 | 4,500 | 0 | 0 | |
| 6110.320 | Supplies & Equipment Radio Supplies | 42,450 | 0 | 42,450 | 10,950 | 31,500 | 40,400 | |
| 6110.325 | Supplies & Equipment Radio Equipment | 60,000 | 0 | 60,000 | 0 | 60,000 | 41,722 | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 10,000 | 0 | 10,000 | 0 | 10,000 | 719 | |
| 6130.010 | Equipment Maintenance Copier Lease | 2,988 | 0 | 2,988 | (60) | 3,048 | 2,269 | |
| 6130.020 | Equipment Maintenance Equipment Annual Maint Contr. | 37,500 | 0 | 37,500 | 0 | 37,500 | 0 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6130.040 | Equipment Maintenance MILES Computer Chg/MDT User Fees | 2,400 | 0 | 2,400 | 0 | 2,400 | 1,855 | |
| 6130.050 | Equipment Maintenance Radio Maintenance Contract | 319,668 | 0 | 319,668 | 9,542 | 310,126 | 206,226 | |
| 6130.060 | Equipment Maintenance Software Licensing | 19,500 | 0 | 19,500 | 0 | 19,500 | 25,508 | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 158,306 | 0 | 158,306 | 3,410 | 154,896 | 158,103 | |
| 6130.090 | Equipment Maintenance Weather Service Subscription | 2,400 | 0 | 2,400 | 0 | 2,400 | 2,640 | |
| 6150.040 | Uniforms & Personal Equipment Uniform Allowance | 2,500 | 0 | 2,500 | 0 | 2,500 | 2,806 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 7,225 | 0 | 7,225 | 0 | 7,225 | 801 | |
| 6160.080 | Grant Programs Homeland Security Grant | 96,477 | 0 | 96,477 | 9,010 | 87,467 | 16,249 | |
| 6160.083 | Grant Programs 911 Board | 0 | 0 | 0 | (141,250) | 141,250 | 250,470 | |
| 6160.602 | Grant Programs Homeland Security - HMEP | 35,000 | 0 | 35,000 | 0 | 35,000 | 15,525 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 879,109 | 0 | 879,109 | (91,988) | 971,097 | 823,584 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6530.040 | Consulting Services Consulting Services | 35,000 | 0 | 35,000 | 35,000 | 0 | 0 | |
| 6530.095 | Consulting Services Pre-Employment Testing | 0 | 0 | 0 | 0 | 0 | 783 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 17,200 | 0 | 17,200 | 2,200 | 15,000 | 10,815 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 8,650 | 0 | 8,650 | 0 | 8,650 | 5,689 | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 200 | 0 | 200 | 0 | 200 | 100 | |
| 6540.045 | Vehicle Operating Expenses Vehicle Repairs Outside | 4,200 | 0 | 4,200 | 0 | 4,200 | 40 | |
| 6550.028 | Building Site Expenses Cable | 1,800 | 0 | 1,800 | 360 | 1,440 | 1,272 | |
| 6550.060 | Building Site Expenses Electricity | 75,100 | 0 | 75,100 | 10,000 | 65,100 | 60,526 | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 1,250 | 0 | 1,250 | 0 | 1,250 | 1,987 | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 200 | 0 | 200 | 0 | 200 | 25 | |
| 6550.086 | Building Site Expenses Generator Fuel Propane | 2,000 | 0 | 2,000 | 0 | 2,000 | 938 | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 0 | 0 | 0 | 0 | 0 | 982 | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 10,000 | 0 | 10,000 | 0 | 10,000 | 37,757 | |
| 6550.170 | Building Site Expenses Office Rent/Lease | 38,472 | 0 | 38,472 | 2 | 38,470 | 38,470 | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 500 | 0 | 500 | 0 | 500 | 1,761 | |
| 6550.270 | Building Site Expenses Telephone | 28,000 | 0 | 28,000 | 0 | 28,000 | 36,654 | |
| 6550.290 | Building Site Expenses Transmitter Site Expenses | 4,000 | 0 | 4,000 | (3,000) | 7,000 | 1 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 226,572 | 0 | 226,572 | 44,562 | 182,010 | 197,798 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 8,500 | 0 | 8,500 | 0 | 8,500 | 3,593 | |
| 7000.060 | Travel, Training & Expense Educational Training | 3,500 | 0 | 3,500 | (2,000) | 5,500 | 1,670 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|---|---|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 11,800 | 0 | 11,800 | 900 | 10,900 | 8,523 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 23,800 | 0 | 23,800 | (1,100) | 24,900 | 13,786 | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 77,000 | 0 | 77,000 | 77,000 | 0 | 0 | |
| 9010.020 | Capital Equipment Public Safety Equipment | 18,000 | 0 | 18,000 | 18,000 | 0 | 339,178 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 95,000 | 0 | 95,000 | 95,000 | 0 | 339,178 | |
| Department Total: 1102 - Emergency Services | | 4,540,821 | 298,493 | 4,242,328 | 968,254 | 3,274,074 | 3,376,669 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|--|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1103 - Jail | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 7,244,203 | (47,355) | 7,291,558 | 361,131 | 6,930,427 | 6,002,148 | |
| 6000.400 | Personnel Services Overtime Pay | 75,000 | 0 | 75,000 | 25,000 | 50,000 | 265,130 | |
| 6010.020 | Benefits Contingency | 3,187 | 3,187 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 50,000 | 50,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 1,268,511 | (43,295) | 1,311,806 | 1,311,806 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 1,109,633 | 1,109,633 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 552,969 | (9,357) | 562,326 | 562,326 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 3,187 | 3,187 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 110,672 | 110,672 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 11,950 | 11,950 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 13,543 | 13,543 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 14,658 | 14,658 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 15,295 | 15,295 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 354,858 | 354,858 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 10,827,666 | 1,586,976 | 9,240,690 | 2,260,263 | 6,980,427 | 6,267,277 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.050 | Administrative Expense Background Checks | 500 | 0 | 500 | 500 | 0 | 676 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 175 | 0 | 175 | 0 | 175 | 0 | |
| 6100.190 | Administrative Expense Office Supplies | 6,750 | 0 | 6,750 | 0 | 6,750 | 5,672 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 5,300 | 0 | 5,300 | 3,260 | 2,040 | 4,268 | |
| 6110.190 | Supplies & Equipment Law Enforcement Equipment | 1,500 | 0 | 1,500 | 0 | 1,500 | 2,702 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 1,500 | 0 | 1,500 | 0 | 1,500 | 1,616 | |
| 6110.320 | Supplies & Equipment Radio Supplies | 5,000 | 0 | 5,000 | 0 | 5,000 | 4,065 | |
| 6130.010 | Equipment Maintenance Copier Lease | 6,700 | 0 | 6,700 | 0 | 6,700 | 5,644 | |
| 6130.040 | Equipment Maintenance MILES Computer Chg/MDT User Fees | 588 | 0 | 588 | 0 | 588 | 504 | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 25,136 | 0 | 25,136 | 2,231 | 22,905 | 25,136 | |
| 6150.040 | Uniforms & Personal Equipment Uniform Allowance | 57,400 | 0 | 57,400 | 0 | 57,400 | 54,904 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 12,250 | 0 | 12,250 | 0 | 12,250 | 8,617 | |
| 6160.064 | Grant Programs Inmate Opiod Medication | 131,840 | 0 | 131,840 | 131,840 | 0 | 74,757 | |
| 6160.074 | Grant Programs US Marshals | 0 | 0 | 0 | 0 | 0 | 1,630 | |
| 6190.010 | Inmate Expenses Food Services | 450,000 | 0 | 450,000 | 0 | 450,000 | 517,087 | |
| 6190.020 | Inmate Expenses Hospital & Physicians Charges | 95,000 | 0 | 95,000 | 0 | 95,000 | 114,867 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | |
|--|---|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| 6190.030 | Inmate Expenses Inmate Supplies & Services | 15,000 | 0 | 15,000 | 0 | 15,000 | 21,277 |
| 6190.040 | Inmate Expenses Jail Dentist | 15,000 | 0 | 15,000 | 0 | 15,000 | 8,388 |
| 6190.070 | Inmate Expenses Kitchen Supplies | 6,000 | 0 | 6,000 | 0 | 6,000 | 3,112 |
| 6190.080 | Inmate Expenses Medical Supplies | 25,000 | 0 | 25,000 | 0 | 25,000 | 14,632 |
| 6190.090 | Inmate Expenses Pharmaceutical | 100,000 | 0 | 100,000 | 0 | 100,000 | 93,169 |
| 6190.100 | Inmate Expenses Processing Supplies | 8,500 | 0 | 8,500 | 0 | 8,500 | 4,810 |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 969,139 | 0 | 969,139 | 137,831 | 831,308 | 967,533 |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | |
| 6190.075 | Inmate Expenses Medical Contract | 1,542,013 | 0 | 1,542,013 | 73,429 | 1,468,584 | 1,622,828 |
| 6530.050 | Consulting Services Crisis/Fitness for Duty | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 500 | 0 | 500 | 0 | 500 | 0 |
| 6530.115 | Consulting Services Psychological Services | 6,500 | 0 | 6,500 | 4,000 | 2,500 | 5,110 |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 6,000 | 0 | 6,000 | 0 | 6,000 | 4,351 |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 2,500 | 0 | 2,500 | 0 | 2,500 | 1,578 |
| 6540.045 | Vehicle Operating Expenses Vehicle Repairs Outside | 300 | 0 | 300 | 0 | 300 | 76 |
| 6550.050 | Building Site Expenses Custodial Supplies | 60,000 | 0 | 60,000 | 0 | 60,000 | 43,475 |
| 6550.060 | Building Site Expenses Electricity | 250,000 | 0 | 250,000 | 50,000 | 200,000 | 217,436 |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 5,000 | 0 | 5,000 | 0 | 5,000 | 4,824 |
| 6550.081 | Building Site Expenses Fire Extinguishers | 1,550 | 0 | 1,550 | 0 | 1,550 | 443 |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 75,000 | 0 | 75,000 | 0 | 75,000 | 74,910 |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 5,000 | 0 | 5,000 | 0 | 5,000 | 11,466 |
| 6550.110 | Building Site Expenses Heating Fuel Oil | 260,000 | 0 | 260,000 | 60,000 | 200,000 | 213,858 |
| 6550.125 | Building Site Expenses HVAC Repairs/Replacement | 10,000 | 0 | 10,000 | 0 | 10,000 | 7,308 |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 500 | 0 | 500 | 0 | 500 | 284 |
| 6550.240 | Building Site Expenses Sewer Pump/Septic Tank Maint | 10,000 | 0 | 10,000 | 0 | 10,000 | 7,776 |
| 6550.250 | Building Site Expenses Sprinkler Testing | 1,700 | 0 | 1,700 | 0 | 1,700 | 7,670 |
| 6550.270 | Building Site Expenses Telephone | 25,000 | 0 | 25,000 | 9,000 | 16,000 | 21,341 |
| 6550.300 | Building Site Expenses Trash Removal | 4,600 | 0 | 4,600 | 0 | 4,600 | 3,825 |
| 6550.310 | Building Site Expenses Water & Sewer | 140,000 | 0 | 140,000 | 0 | 140,000 | 139,252 |
| 6700.050 | Other Maint. & Svcs Phone Service | 650 | 0 | 650 | 0 | 650 | 0 |
| 6700.700 | Other Maint. & Svcs Prison Labor | 12,000 | 0 | 12,000 | 0 | 12,000 | 8,360 |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 2,419,813 | 0 | 2,419,813 | 196,429 | 2,223,384 | 2,396,171 |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 4,000 | 0 | 4,000 | (6,000) | 10,000 | 11,452 |
| 7000.090 | Travel, Training & Expense Firearms Training | 3,850 | 0 | 3,850 | 0 | 3,850 | 4,622 |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 2,206 | 0 | 2,206 | 0 | 2,206 | 2,519 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|-------------------------|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 10,056 | 0 | 10,056 | (6,000) | 16,056 | 18,593 | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.060 | Capital Equipment Other | 13,895 | 0 | 13,895 | (311,105) | 325,000 | 538,657 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 13,895 | 0 | 13,895 | (311,105) | 325,000 | 538,657 | |
| Department Total: 1103 - Jail | | 14,240,569 | 1,586,976 | 12,653,593 | 2,277,418 | 10,376,175 | 10,188,231 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1104 - Fire Marshal | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 710,723 | 88,938 | 621,785 | 47,690 | 574,095 | 554,993 | |
| 6000.400 | Personnel Services Overtime Pay | 20,000 | 0 | 20,000 | 0 | 20,000 | 8,335 | |
| 6010.020 | Benefits Contingency | 309 | 309 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 5,000 | 5,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 116,076 | 1,748 | 114,328 | 114,328 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 216,577 | 216,577 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 52,131 | 6,308 | 45,823 | 45,823 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 310 | 310 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 10,749 | 10,749 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 1,161 | 1,161 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 1,315 | 1,315 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 1,424 | 1,424 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 1,486 | 1,486 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 28,968 | 28,968 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 1,166,229 | 364,293 | 801,936 | 207,841 | 594,095 | 563,329 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.060 | Administrative Expense Books and Publications | 500 | 0 | 500 | 150 | 350 | 173 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 6,285 | 0 | 6,285 | 840 | 5,445 | 3,856 | |
| 6100.110 | Administrative Expense Envelopes | 200 | 0 | 200 | 0 | 200 | 0 | |
| 6100.190 | Administrative Expense Office Supplies | 1,000 | 0 | 1,000 | 500 | 500 | 786 | |
| 6100.210 | Administrative Expense Paper | 400 | 0 | 400 | 200 | 200 | 0 | |
| 6100.240 | Administrative Expense Printing Expense | 425 | 0 | 425 | 0 | 425 | 140 | |
| 6110.050 | Supplies & Equipment Camera Equipment | 1,000 | 0 | 1,000 | 200 | 800 | 782 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 2,100 | 0 | 2,100 | (2,100) | 4,200 | 1,740 | |
| 6110.130 | Supplies & Equipment Fire Investigation Equipment | 2,000 | 0 | 2,000 | 400 | 1,600 | 1,115 | |
| 6110.150 | Supplies & Equipment Hazmat Supplies & Equipment | 16,050 | 0 | 16,050 | 1,494 | 14,556 | 6,024 | |
| 6110.160 | Supplies & Equipment Investigation Supplies | 2,000 | 0 | 2,000 | 400 | 1,600 | 474 | |
| 6110.190 | Supplies & Equipment Law Enforcement Equipment | 4,000 | 0 | 4,000 | (4,000) | 8,000 | 7,723 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 3,900 | 0 | 3,900 | 0 | 3,900 | 2,791 | |
| 6110.280 | Supplies & Equipment Office Furniture | 1,200 | 0 | 1,200 | 200 | 1,000 | 493 | |
| 6110.320 | Supplies & Equipment Radio Supplies | 2,500 | 0 | 2,500 | 0 | 2,500 | 1,883 | |
| 6110.450 | Supplies & Equipment Fire Prevention | 1,200 | 0 | 1,200 | 300 | 900 | 869 | |
| 6130.010 | Equipment Maintenance Copier Lease | 1,600 | 0 | 1,600 | 295 | 1,305 | 994 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6130.040 | Equipment Maintenance MILES Computer Chg/MDT User Fees | 3,000 | 0 | 3,000 | 120 | 2,880 | 2,403 | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 3,695 | 0 | 3,695 | 393 | 3,302 | 3,157 | |
| 6150.020 | Uniforms & Personal Equipment Fire Investigator Gear | 7,400 | 0 | 7,400 | 500 | 6,900 | 7,088 | |
| 6150.040 | Uniforms & Personal Equipment Uniform Allowance | 5,100 | 0 | 5,100 | 1,500 | 3,600 | 3,600 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 3,200 | 0 | 3,200 | 0 | 3,200 | 147 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 68,755 | 0 | 68,755 | 1,392 | 67,363 | 46,239 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6530.050 | Consulting Services Crisis/Fitness for Duty | 3,750 | 0 | 3,750 | 0 | 3,750 | 0 | |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 6,000 | (5,250) | 11,250 | 0 | 11,250 | 1,191 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 27,000 | 0 | 27,000 | 2,000 | 25,000 | 23,625 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 12,000 | 0 | 12,000 | 2,000 | 10,000 | 9,749 | |
| 6550.270 | Building Site Expenses Telephone | 360 | 0 | 360 | 0 | 360 | 364 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 49,110 | (5,250) | 54,360 | 4,000 | 50,360 | 34,928 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 2,520 | 0 | 2,520 | 420 | 2,100 | 900 | |
| 7000.060 | Travel, Training & Expense Educational Training | 3,625 | 0 | 3,625 | 675 | 2,950 | 2,942 | |
| 7000.090 | Travel, Training & Expense Firearms Training | 1,500 | 0 | 1,500 | 0 | 1,500 | 793 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 3,920 | 0 | 3,920 | 960 | 2,960 | 1,852 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 11,565 | 0 | 11,565 | 2,055 | 9,510 | 6,487 | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 144,000 | 0 | 144,000 | 144,000 | 0 | 0 | |
| 9010.020 | Capital Equipment Public Safety Equipment | 32,000 | 0 | 32,000 | 32,000 | 0 | 0 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 176,000 | 0 | 176,000 | 176,000 | 0 | 0 | |
| Department Total: 1104 - Fire Marshal | | 1,471,659 | 359,043 | 1,112,616 | 391,288 | 721,328 | 650,983 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| Department: 1105 - Volunteer Fire Departments | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | |
| 6110.150 | Supplies & Equipment Hazmat Supplies & Equipment | 52,200 | 0 | 52,200 | (800) | 53,000 | 2,868 |
| 6200.020 | Other Supplies & Materials Materials | 30,000 | 0 | 30,000 | 0 | 30,000 | 28,637 |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 82,200 | 0 | 82,200 | (800) | 83,000 | 31,505 |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | |
| 6550.010 | Building Site Expenses Building/Property Improvement | 1,200 | 0 | 1,200 | 200 | 1,000 | 82 |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 1,200 | 0 | 1,200 | 200 | 1,000 | 0 |
| 6550.040 | Building Site Expenses Cleaning Contract | 2,500 | 0 | 2,500 | 300 | 2,200 | 2,901 |
| 6550.050 | Building Site Expenses Custodial Supplies | 200 | 0 | 200 | 0 | 200 | 0 |
| 6550.060 | Building Site Expenses Electricity | 7,000 | 0 | 7,000 | 0 | 7,000 | 5,880 |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 472 | 0 | 472 | 0 | 472 | 352 |
| 6550.081 | Building Site Expenses Fire Extinguishers | 200 | 0 | 200 | 0 | 200 | 86 |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 600 | 0 | 600 | 100 | 500 | 0 |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 3,000 | 0 | 3,000 | 0 | 3,000 | 680 |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 1,000 | 0 | 1,000 | 100 | 900 | 557 |
| 6550.120 | Building Site Expenses Heating Propane | 2,000 | 0 | 2,000 | 0 | 2,000 | 752 |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 400 | 0 | 400 | 184 | 216 | 674 |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 1,400 | 0 | 1,400 | 200 | 1,200 | 729 |
| 6550.240 | Building Site Expenses Sewer Pump/Septic Tank Maint | 300 | 0 | 300 | 0 | 300 | 0 |
| 6550.270 | Building Site Expenses Telephone | 600 | 0 | 600 | 100 | 500 | 518 |
| 6550.280 | Building Site Expenses Tipping Fees | 100 | 0 | 100 | 90 | 10 | 0 |
| 6550.300 | Building Site Expenses Trash Removal | 800 | 0 | 800 | 0 | 800 | 670 |
| 6550.320 | Building Site Expenses Water Treatment | 100 | 0 | 100 | 50 | 50 | 175 |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 23,072 | 0 | 23,072 | 1,524 | 21,548 | 14,056 |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | |
| 7000.125 | Travel, Training & Expense Transport Expenses | 3,000 | 0 | 3,000 | 0 | 3,000 | 0 |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 2,701,500 | (8,070) | 2,709,570 | 189,570 | 2,520,000 | 2,520,000 |
| 7080.020 | Fire & Ambulance County Grant to Ambulance Cos. | 8,723,155 | (14,250) | 8,737,405 | 1,516,337 | 7,221,068 | 7,221,068 |
| 7080.030 | Fire & Ambulance Firemens Training Center | 10,000 | 0 | 10,000 | 0 | 10,000 | 7,733 |
| 7080.040 | Fire & Ambulance LOSAP Appropriation | 205,266 | 0 | 205,266 | 19,066 | 186,200 | 114,400 |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 370,000 | 0 | 370,000 | (1,279) | 371,279 | 368,418 |
| 7080.070 | Fire & Ambulance Fire | 63,723 | (13) | 63,736 | 9,736 | 54,000 | 76,625 |
| 7080.080 | Fire & Ambulance EMT Paramedic Tuition Reimb Pgm | 8,000 | 0 | 8,000 | 0 | 8,000 | 0 |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 12,084,644 | (22,333) | 12,106,977 | 1,733,430 | 10,373,547 | 10,308,244 |
| Department Total: 1105 - Volunteer Fire Departments | | 12,189,916 | (22,333) | 12,212,249 | 1,734,154 | 10,478,095 | 10,353,804 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1201 - Maintenance | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,440,773 | 0 | 1,440,773 | 88,668 | 1,352,105 | 1,282,279 | |
| 6000.400 | Personnel Services Overtime Pay | 7,500 | 0 | 7,500 | 0 | 7,500 | 1,439 | |
| 6010.020 | Benefits Contingency | 631 | 631 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 8,000 | 8,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 242,960 | (11,030) | 253,990 | 253,990 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 172,460 | 172,460 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 109,209 | 1 | 109,208 | 109,207 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 631 | 631 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 21,900 | 21,900 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 2,365 | 2,365 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 2,680 | 2,680 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 2,901 | 2,901 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 3,027 | 3,027 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 79,662 | 79,662 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 2,094,699 | 283,228 | 1,811,471 | 451,865 | 1,359,605 | 1,283,718 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 9,945 | 0 | 9,945 | 1,515 | 8,430 | 7,638 | |
| 6100.190 | Administrative Expense Office Supplies | 1,000 | 0 | 1,000 | 0 | 1,000 | 298 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 800 | 0 | 800 | (10,000) | 10,800 | 4,951 | |
| 6110.120 | Supplies & Equipment Equipment Rental | 0 | 0 | 0 | (474) | 474 | 114 | |
| 6110.200 | Supplies & Equipment Lawn Equipment & Maintenance | 4,500 | 0 | 4,500 | 100 | 4,400 | 3,122 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 14,952 | 0 | 14,952 | 552 | 14,400 | 12,317 | |
| 6110.320 | Supplies & Equipment Radio Supplies | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 3,500 | 0 | 3,500 | 0 | 3,500 | 497 | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 26,000 | 0 | 26,000 | 18,500 | 7,500 | 5,190 | |
| 6130.035 | Equipment Maintenance Maintenance Management Service | 24,450 | 0 | 24,450 | 600 | 23,850 | 23,849 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 11,400 | 0 | 11,400 | (400) | 11,800 | 9,134 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 98,547 | 0 | 98,547 | 10,393 | 88,154 | 67,110 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 100 | 0 | 100 | 0 | 100 | 50 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 45,000 | 0 | 45,000 | 5,000 | 40,000 | 38,569 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 10,000 | 0 | 10,000 | 0 | 10,000 | 10,559 | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 100 | 0 | 100 | 100 | 0 | 0 | |
| 6540.060 | Vehicle Operating Expenses Vehicle Equipment | 7,500 | 0 | 7,500 | (10,975) | 18,475 | 14,771 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6540.080 | Vehicle Operating Expenses Heavy Equipment Maintenance | 2,500 | 0 | 2,500 | 2,500 | 0 | 5,266 | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 3,200 | 0 | 3,200 | 1,000 | 2,200 | 1,483 | |
| 6550.050 | Building Site Expenses Custodial Supplies | 1,200 | 0 | 1,200 | 0 | 1,200 | 340 | |
| 6550.060 | Building Site Expenses Electricity | 9,500 | 0 | 9,500 | 1,000 | 8,500 | 8,232 | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 325 | 0 | 325 | 25 | 300 | 352 | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 400 | 0 | 400 | 0 | 400 | 7 | |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 1,000 | 0 | 1,000 | 1,000 | 0 | 0 | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 5,500 | 0 | 5,500 | 0 | 5,500 | 2,545 | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 1,000 | 0 | 1,000 | 1,000 | 0 | 0 | |
| 6550.120 | Building Site Expenses Heating Propane | 5,000 | 0 | 5,000 | 0 | 5,000 | 3,019 | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 348 | 0 | 348 | 98 | 250 | 284 | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 564 | 0 | 564 | 0 | 564 | 423 | |
| 6550.240 | Building Site Expenses Sewer Pump/Septic Tank Maint | 450 | 0 | 450 | 0 | 450 | 0 | |
| 6550.280 | Building Site Expenses Tipping Fees | 300 | 0 | 300 | 0 | 300 | 10 | |
| 6550.300 | Building Site Expenses Trash Removal | 1,421 | 0 | 1,421 | 596 | 825 | 580 | |
| 6800.010 | Custodial Services Custodial Purchases | 65,000 | 0 | 65,000 | 5,000 | 60,000 | 52,532 | |
| 6800.020 | Custodial Services Custodial Supply Billing | (60,000) | 0 | (60,000) | (5,000) | (55,000) | (49,697) | |
| 6900.005 | Advertising Bid Advertising | 500 | 0 | 500 | 0 | 500 | 54 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 100,908 | 0 | 100,908 | 1,344 | 99,564 | 89,380 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 8,500 | 0 | 8,500 | 0 | 8,500 | 6,690 | |
| 7000.060 | Travel, Training & Expense Educational Training | 2,500 | 0 | 2,500 | 0 | 2,500 | 817 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 6,550 | 0 | 6,550 | 6,550 | 0 | 36 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 17,550 | 0 | 17,550 | 6,550 | 11,000 | 7,543 | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 60,000 | 0 | 60,000 | 40,500 | 19,500 | 17,561 | |
| 9010.070 | Capital Equipment Heavy Equipment | 43,750 | 0 | 43,750 | (16,200) | 59,950 | 32,257 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 103,750 | 0 | 103,750 | 24,300 | 79,450 | 49,818 | |
| Department Total: 1201 - Maintenance | | 2,415,454 | 283,228 | 2,132,226 | 494,452 | 1,637,773 | 1,497,569 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1202 - Roads | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,919,036 | 12,376 | 1,906,660 | 119,538 | 1,787,122 | 1,656,368 | |
| 6000.400 | Personnel Services Overtime Pay | 20,000 | 0 | 20,000 | 0 | 20,000 | (764) | |
| 6010.020 | Benefits Contingency | 840 | 840 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 14,000 | 14,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 452,201 | (27,542) | 479,743 | 479,743 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 229,708 | 229,708 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 146,349 | 948 | 145,401 | 145,401 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 840 | 840 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 29,170 | 29,170 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 3,149 | 3,149 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 3,569 | 3,569 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 3,863 | 3,863 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 4,031 | 4,031 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 137,960 | 137,960 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 2,964,716 | 412,912 | 2,551,804 | 744,682 | 1,807,122 | 1,655,604 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.080 | Administrative Expense Copier Supplies | 400 | 0 | 400 | 0 | 400 | 117 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 773 | 0 | 773 | (45) | 818 | 1,193 | |
| 6100.190 | Administrative Expense Office Supplies | 1,400 | 0 | 1,400 | 0 | 1,400 | 709 | |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 160 | 0 | 160 | 0 | 160 | 20 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 7,180 | 0 | 7,180 | 7,180 | 0 | 1,655 | |
| 6110.120 | Supplies & Equipment Equipment Rental | 456 | 0 | 456 | 0 | 456 | 417 | |
| 6110.125 | Supplies & Equipment Equipment Maintenance & Repair | 3,710 | 0 | 3,710 | 45 | 3,665 | 2,606 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 6,864 | 0 | 6,864 | 3,516 | 3,348 | 4,093 | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 0 | 0 | 0 | 0 | 0 | 35 | |
| 6110.280 | Supplies & Equipment Office Furniture | 0 | 0 | 0 | 0 | 0 | 164 | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 4,500 | 0 | 4,500 | (1,500) | 6,000 | 5,931 | |
| 6110.345 | Supplies & Equipment Salt | 8,350 | 0 | 8,350 | 0 | 8,350 | 0 | |
| 6110.365 | Supplies & Equipment Shop Supplies | 5,000 | 0 | 5,000 | 0 | 5,000 | 6,192 | |
| 6110.370 | Supplies & Equipment Sign Materials | 50,000 | 0 | 50,000 | 0 | 50,000 | 34,213 | |
| 6110.390 | Supplies & Equipment Small Equipment | 20,000 | 0 | 20,000 | 0 | 20,000 | 4,620 | |
| 6110.400 | Supplies & Equipment Striping Paint & Supplies | 70,000 | 0 | 70,000 | 35,000 | 35,000 | 94 | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 15,000 | 0 | 15,000 | 0 | 15,000 | 14,594 | |
| 6130.010 | Equipment Maintenance Copier Lease | 1,305 | 0 | 1,305 | 0 | 1,305 | 1,049 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| 6130.055 | Equipment Maintenance Roads Management System | 12,700 | 0 | 12,700 | 10,900 | 1,800 | 1,996 |
| 6130.075 | Equipment Maintenance Software Upgrades | 2,400 | 0 | 2,400 | 0 | 2,400 | 0 |
| 6140.010 | Road Maintenance Materials Blacktop for Overlay | 1,000,000 | 0 | 1,000,000 | 0 | 1,000,000 | 904,531 |
| 6140.020 | Road Maintenance Materials Patching Material | 25,000 | 0 | 25,000 | 0 | 25,000 | 22,160 |
| 6140.030 | Road Maintenance Materials Stone | 62,000 | 0 | 62,000 | 12,000 | 50,000 | 29,597 |
| 6140.040 | Road Maintenance Materials Pipe | 120,000 | 0 | 120,000 | 0 | 120,000 | 112,630 |
| 6140.050 | Road Maintenance Materials Bridge Material | 2,500 | 0 | 2,500 | (2,500) | 5,000 | 0 |
| 6140.060 | Road Maintenance Materials Other | 1,500 | 0 | 1,500 | (1,500) | 3,000 | 985 |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 18,200 | 0 | 18,200 | (800) | 19,000 | 16,762 |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 1,439,398 | 0 | 1,439,398 | 62,296 | 1,377,102 | 1,166,364 |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 150 | 0 | 150 | 0 | 150 | 45 |
| 6540.010 | Vehicle Operating Expenses Equipment/Vehicle Rental | 5,000 | 0 | 5,000 | 0 | 5,000 | 713 |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 220,000 | 0 | 220,000 | 0 | 220,000 | 188,678 |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 133,500 | 0 | 133,500 | 0 | 133,500 | 144,442 |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 200 | 0 | 200 | (200) | 400 | 0 |
| 6540.045 | Vehicle Operating Expenses Vehicle Repairs Outside | 50,000 | 0 | 50,000 | 0 | 50,000 | 9,310 |
| 6540.060 | Vehicle Operating Expenses Vehicle Equipment | 5,160 | 0 | 5,160 | 0 | 5,160 | 4,739 |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 1,000 | 0 | 1,000 | 200 | 800 | 931 |
| 6550.040 | Building Site Expenses Cleaning Contract | 4,200 | 0 | 4,200 | 150 | 4,050 | 3,712 |
| 6550.050 | Building Site Expenses Custodial Supplies | 1,300 | 0 | 1,300 | 0 | 1,300 | 1,225 |
| 6550.060 | Building Site Expenses Electricity | 14,000 | 0 | 14,000 | 2,000 | 12,000 | 14,577 |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 900 | 0 | 900 | 0 | 900 | 402 |
| 6550.081 | Building Site Expenses Fire Extinguishers | 1,250 | 0 | 1,250 | 0 | 1,250 | 532 |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 300 | 0 | 300 | 0 | 300 | 0 |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 5,000 | 0 | 5,000 | 0 | 5,000 | 5,723 |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 750 | 0 | 750 | 0 | 750 | 450 |
| 6550.120 | Building Site Expenses Heating Propane | 5,500 | 0 | 5,500 | 0 | 5,500 | 3,732 |
| 6550.140 | Building Site Expenses Internet Access | 2,640 | 0 | 2,640 | 2,640 | 0 | 2,310 |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 300 | 0 | 300 | 0 | 300 | 75 |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 2,072 | 0 | 2,072 | 972 | 1,100 | 1,357 |
| 6550.240 | Building Site Expenses Sewer Pump/Septic Tank Maint | 780 | 0 | 780 | 0 | 780 | 0 |
| 6550.270 | Building Site Expenses Telephone | 3,000 | 0 | 3,000 | 0 | 3,000 | 2,785 |
| 6600.010 | Road Maintenance Ocean Pines Per Agreement | 195,866 | 0 | 195,866 | 34,441 | 161,425 | 33,906 |
| 6600.015 | Road Maintenance Paving and Re-paving | 5,000 | 0 | 5,000 | 0 | 5,000 | 0 |
| 6600.020 | Road Maintenance Special Road Construction | 15,000 | 0 | 15,000 | 0 | 15,000 | 185 |
| 6600.025 | Road Maintenance Contractual Services | 50,000 | 0 | 50,000 | 0 | 50,000 | 12,336 |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|---|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6600.040 | Road Maintenance Street Lighting | 125,000 | 0 | 125,000 | 10,000 | 115,000 | 112,772 | |
| 6600.055 | Road Maintenance Tipping Fees - Litter | 3,500 | 0 | 3,500 | (1,500) | 5,000 | 3,003 | |
| 6900.025 | Advertising Legal Advertisements | 500 | 0 | 500 | (800) | 1,300 | 51 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 851,868 | 0 | 851,868 | 47,903 | 803,965 | 547,990 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 9,613 | 0 | 9,613 | (2,188) | 11,801 | 5,348 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 500 | 0 | 500 | 0 | 500 | 362 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 10,113 | 0 | 10,113 | (2,188) | 12,301 | 5,710 | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 486,592 | 0 | 486,592 | 56,592 | 430,000 | 84,895 | |
| 9010.050 | Capital Equipment Building Improvements | 0 | (162,100) | 162,100 | 162,100 | 0 | 0 | |
| 9010.070 | Capital Equipment Heavy Equipment | 83,508 | 0 | 83,508 | 863 | 82,645 | 13,710 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 570,100 | (162,100) | 732,200 | 219,555 | 512,645 | 98,605 | |
| Department Total: 1202 - Roads | | 5,836,195 | 250,812 | 5,585,383 | 1,072,248 | 4,513,135 | 3,474,272 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1203 - Public Works | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 637,436 | 2 | 637,434 | (58,066) | 695,499 | 625,957 | |
| 6010.020 | Benefits Contingency | 279 | 279 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 6,000 | 6,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 146,559 | (6,652) | 153,211 | 153,211 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 76,301 | 76,301 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 47,780 | 3 | 47,777 | 47,777 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 279 | 279 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 9,689 | 9,689 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 1,046 | 1,046 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 1,185 | 1,185 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 1,283 | 1,283 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 1,339 | 1,339 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 36,210 | 36,210 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 965,386 | 126,964 | 838,422 | 142,922 | 695,499 | 625,957 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 120 | 0 | 120 | 0 | 120 | 0 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 900 | 0 | 900 | (750) | 1,650 | 226 | |
| 6100.170 | Administrative Expense Miscellaneous | 0 | 0 | 0 | 0 | 0 | 172 | |
| 6100.190 | Administrative Expense Office Supplies | 2,000 | 0 | 2,000 | 0 | 2,000 | 1,735 | |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 0 | 0 | 0 | (300) | 300 | 0 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 3,220 | 0 | 3,220 | 3,220 | 0 | 623 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 1,700 | 0 | 1,700 | 200 | 1,500 | 1,399 | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 1,000 | 0 | 1,000 | 0 | 1,000 | 30 | |
| 6110.365 | Supplies & Equipment Shop Supplies | 2,000 | 0 | 2,000 | 0 | 2,000 | 1,796 | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 6,000 | 0 | 6,000 | 1,000 | 5,000 | 4,786 | |
| 6130.010 | Equipment Maintenance Copier Lease | 2,500 | 0 | 2,500 | 500 | 2,000 | 1,467 | |
| 6130.020 | Equipment Maintenance Equipment Annual Maint Contr. | 1,500 | 0 | 1,500 | 500 | 1,000 | 2,198 | |
| 6130.075 | Equipment Maintenance Software Upgrades | 4,800 | 0 | 4,800 | 0 | 4,800 | 4,286 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 3,600 | 0 | 3,600 | 1,100 | 2,500 | 2,620 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 29,340 | 0 | 29,340 | 5,470 | 23,870 | 21,338 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6530.040 | Consulting Services Consulting Services | 10,000 | 0 | 10,000 | (40,000) | 50,000 | 0 | |
| 6530.065 | Consulting Services Gas Monitoring/Remediation | 40,000 | 0 | 40,000 | 10,000 | 30,000 | 15,718 | |
| 6530.070 | Consulting Services Ground Water Mon/Closed Landfill | 80,000 | 0 | 80,000 | 20,000 | 60,000 | 51,970 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 150 | 0 | 150 | 0 | 150 | 0 | |
| 6530.170 | Consulting Services Water & Sewer Consulting | 70,000 | 0 | 70,000 | 20,000 | 50,000 | 44,919 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 6,000 | 0 | 6,000 | (2,700) | 8,700 | 4,465 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 4,500 | 0 | 4,500 | 1,000 | 3,500 | 3,042 | |
| 6550.043 | Building Site Expenses Closed Landfills Maintenance | 30,000 | 0 | 30,000 | 10,000 | 20,000 | 9,195 | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 12,000 | 0 | 12,000 | 0 | 12,000 | 4,031 | |
| 6550.270 | Building Site Expenses Telephone | 420 | 0 | 420 | 0 | 420 | 415 | |
| 6550.300 | Building Site Expenses Trash Removal | 900 | 0 | 900 | 200 | 700 | 580 | |
| 6700.650 | Other Maint. & Svcs Tipping Fees | 1,700 | 0 | 1,700 | 0 | 1,700 | 1,262 | |
| 6750.010 | Fleet Services Fleet Repairs | 164,500 | 0 | 164,500 | 0 | 164,500 | 253,143 | |
| 6750.020 | Fleet Services Repair Billings | (195,124) | 0 | (195,124) | 0 | (195,124) | (282,176) | |
| 6850.010 | Central Fuel Facility Fuel Purchases | 1,000,000 | 0 | 1,000,000 | 0 | 1,000,000 | 1,113,978 | |
| 6850.020 | Central Fuel Facility Central Fuel Gas Billings | (1,000,000) | 0 | (1,000,000) | 0 | (1,000,000) | (979,885) | |
| 6900.005 | Advertising Bid Advertising | 500 | 0 | 500 | 0 | 500 | 51 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 225,546 | 0 | 225,546 | 18,500 | 207,046 | 240,707 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 1,500 | 0 | 1,500 | 0 | 1,500 | 657 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 12,250 | 0 | 12,250 | (1,340) | 13,590 | 1,974 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 13,750 | 0 | 13,750 | (1,340) | 15,090 | 2,631 | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0 | 0 | 0 | 145,984 | (145,984) | (145,984) | |
| 8010.120 | Interfund Landfill Enterprise Charges | 0 | 0 | 0 | 37,807 | (37,807) | (37,807) | |
| 8010.200 | Interfund DRP Chargeback - Engr Svcs | 0 | 0 | 0 | (78,707) | 78,707 | 78,706 | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | 0 | 0 | 0 | 105,084 | (105,084) | (105,085) | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.060 | Capital Equipment Other | 76,000 | 0 | 76,000 | 76,000 | 0 | 0 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 76,000 | 0 | 76,000 | 76,000 | 0 | 0 | |
| Department Total: 1203 - Public Works | | 1,310,022 | 126,964 | 1,183,058 | 346,636 | 836,421 | 785,548 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | |
|--|--|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| Department: 1204 - Boat Landings | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | |
| 6160.180 | Grant Programs Boat Landing Site Expenses | 5,000 | 0 | 5,000 | 0 | 5,000 | 2,325 |
| 6160.181 | Grant Programs DNR Waterway Improvement Funds | 0 | 0 | 0 | (275,000) | 275,000 | 342,950 |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 5,000 | 0 | 5,000 | (275,000) | 280,000 | 345,275 |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 2,800 | 0 | 2,800 | 800 | 2,000 | 903 |
| 6550.060 | Building Site Expenses Electricity | 9,500 | 0 | 9,500 | 2,200 | 7,300 | 7,986 |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 23,800 | 0 | 23,800 | 0 | 23,800 | 7,174 |
| 6550.200 | Building Site Expenses Portalets | 9,138 | 0 | 9,138 | 0 | 9,138 | 7,052 |
| 6550.300 | Building Site Expenses Trash Removal | 2,000 | 0 | 2,000 | 0 | 2,000 | 1,080 |
| 6550.310 | Building Site Expenses Water & Sewer | 2,000 | 0 | 2,000 | 500 | 1,500 | 691 |
| 6900.005 | Advertising Bid Advertising | 200 | 0 | 200 | (200) | 400 | 0 |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 49,438 | 0 | 49,438 | 3,300 | 46,138 | 24,885 |
| Department Total: 1204 - Boat Landings | | 54,438 | 0 | 54,438 | (271,700) | 326,138 | 370,160 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1205 - Homeowner Convenience Centers | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 394,595 | 417 | 394,178 | 120,306 | 273,872 | 212,878 | |
| 6000.400 | Personnel Services Overtime Pay | 5,000 | 0 | 5,000 | 0 | 5,000 | 846 | |
| 6010.020 | Benefits Contingency | 169 | 169 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 1,000 | 1,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 65,169 | (2,592) | 67,761 | 67,761 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 46,198 | 46,198 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 30,148 | 33 | 30,115 | 30,115 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 169 | 169 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 5,866 | 5,866 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 633 | 633 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 718 | 718 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 777 | 777 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 811 | 811 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 32,589 | 32,589 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 583,842 | 86,788 | 497,054 | 218,182 | 278,872 | 213,724 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 7,700 | 0 | 7,700 | 1,700 | 6,000 | 6,798 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 4,500 | 0 | 4,500 | (200) | 4,700 | 3,737 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 12,200 | 0 | 12,200 | 1,500 | 10,700 | 10,534 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6530.010 | Consulting Services Annual Audit Fees | 0 | 0 | 0 | (2,300) | 2,300 | (2,100) | |
| 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 8,000 | 0 | 8,000 | 2,000 | 6,000 | 6,335 | |
| 6550.060 | Building Site Expenses Electricity | 3,000 | 0 | 3,000 | 500 | 2,500 | 2,943 | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 0 | 0 | 0 | 0 | 0 | 14 | |
| 6550.200 | Building Site Expenses Portalets | 3,648 | 0 | 3,648 | 624 | 3,024 | 3,334 | |
| 6550.270 | Building Site Expenses Telephone | 912 | 0 | 912 | 0 | 912 | 836 | |
| 6550.280 | Building Site Expenses Tipping Fees | 300,000 | 0 | 300,000 | 50,000 | 250,000 | 174,549 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 315,560 | 0 | 315,560 | 50,824 | 264,736 | 185,911 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | |
| 8010.120 | Interfund Landfill Enterprise Charges | 70,461 | 0 | 70,461 | (128,490) | 198,951 | 198,951 | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | 70,461 | 0 | 70,461 | (128,490) | 198,951 | 198,951 | |
| Department Total: 1205 - Homeowner Convenience Centers | | 983,063 | 86,788 | 896,275 | 142,016 | 754,259 | 609,120 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1206 - Recycling | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 474,908 | 520 | 474,388 | 3,456 | 470,932 | 442,527 | |
| 6000.400 | Personnel Services Overtime Pay | 5,000 | 0 | 5,000 | 0 | 5,000 | 1,437 | |
| 6010.020 | Benefits Contingency | 203 | 203 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 1,000 | 1,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 112,663 | (4,659) | 117,322 | 117,322 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 55,553 | 55,553 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 36,295 | 40 | 36,255 | 36,255 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 203 | 203 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 7,054 | 7,054 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 762 | 762 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 863 | 863 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 934 | 934 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 975 | 975 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 32,589 | 32,589 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 729,002 | 96,037 | 632,965 | 157,033 | 475,932 | 443,964 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.030 | Administrative Expense Alcohol and Drug Testing | 90 | 0 | 90 | 0 | 90 | 50 | |
| 6100.190 | Administrative Expense Office Supplies | 2,000 | 0 | 2,000 | 0 | 2,000 | 2,120 | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 1,500 | 0 | 1,500 | 0 | 1,500 | 1,143 | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 11,500 | 0 | 11,500 | 0 | 11,500 | 4,533 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 4,500 | 0 | 4,500 | 0 | 4,500 | 4,190 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 19,590 | 0 | 19,590 | 0 | 19,590 | 12,037 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6530.010 | Consulting Services Annual Audit Fees | 0 | 0 | 0 | (2,825) | 2,825 | (2,625) | |
| 6530.100 | Consulting Services Professional Fees | 10,000 | 0 | 10,000 | 0 | 10,000 | 0 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 60,000 | 0 | 60,000 | 10,000 | 50,000 | 50,672 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 6,000 | 0 | 6,000 | 1,300 | 4,700 | 9,705 | |
| 6540.070 | Vehicle Operating Expenses Off-road Fuel | 15,000 | 0 | 15,000 | 5,000 | 10,000 | 7,561 | |
| 6540.080 | Vehicle Operating Expenses Heavy Equipment Maintenance | 35,000 | 0 | 35,000 | 15,000 | 20,000 | 33,117 | |
| 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 30,000 | 0 | 30,000 | 0 | 30,000 | 16,089 | |
| 6550.040 | Building Site Expenses Cleaning Contract | 5,000 | 0 | 5,000 | 1,100 | 3,900 | 3,286 | |
| 6550.050 | Building Site Expenses Custodial Supplies | 1,000 | 0 | 1,000 | 500 | 500 | 725 | |
| 6550.060 | Building Site Expenses Electricity | 35,000 | 0 | 35,000 | 5,000 | 30,000 | 28,001 | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 50 | 0 | 50 | (250) | 300 | 49 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|--|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 360 | 0 | 360 | 0 | 360 | 284 | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 1,500 | 0 | 1,500 | (192) | 1,692 | 907 | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 1,500 | 0 | 1,500 | (100) | 1,600 | 1,145 | |
| 6550.270 | Building Site Expenses Telephone | 1,000 | 0 | 1,000 | (80) | 1,080 | 1,199 | |
| 6550.280 | Building Site Expenses Tipping Fees | 3,000 | 0 | 3,000 | 1,000 | 2,000 | 9,741 | |
| 6700.620 | Other Maint. & Svcs Tire Recycling | 30,000 | 0 | 30,000 | 0 | 30,000 | 22,361 | |
| 6700.640 | Other Maint. & Svcs Special Events | 30,000 | 0 | 30,000 | 9,000 | 21,000 | 30,489 | |
| 6700.660 | Other Maint. & Svcs HHW Ads | 7,000 | 0 | 7,000 | 1,000 | 6,000 | 4,572 | |
| 6900.025 | Advertising Legal Advertisements | 0 | 0 | 0 | (500) | 500 | 0 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 271,410 | 0 | 271,410 | 44,953 | 226,457 | 217,275 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 1,000 | 0 | 1,000 | 0 | 1,000 | 50 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 1,000 | 0 | 1,000 | 0 | 1,000 | 50 | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | |
| 8010.120 | Interfund Landfill Enterprise Charges | 154,530 | 0 | 154,530 | (28,515) | 183,045 | 183,045 | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | 154,530 | 0 | 154,530 | (28,515) | 183,045 | 183,045 | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.060 | Capital Equipment Other | 0 | (150,000) | 150,000 | 132,000 | 18,000 | 0 | |
| 9010.070 | Capital Equipment Heavy Equipment | 50,000 | 0 | 50,000 | 50,000 | 0 | 0 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 50,000 | (150,000) | 200,000 | 182,000 | 18,000 | 0 | |
| Department Total: 1206 - Recycling | | 1,225,532 | (53,963) | 1,279,495 | 355,471 | 924,024 | 856,372 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| Department: 1301 - Health Department | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | |
| 6100.165 | Administrative Expense Meeting Expense | 0 | 0 | 0 | 0 | 0 | 338 |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 0 | 0 | 0 | 0 | 0 | 338 |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 7,940 | 0 | 7,940 | 0 | 7,940 | 460 |
| 6550.040 | Building Site Expenses Cleaning Contract | 91,787 | 0 | 91,787 | 3,996 | 87,791 | 79,528 |
| 6550.050 | Building Site Expenses Custodial Supplies | 50 | 0 | 50 | 0 | 50 | 400 |
| 6550.060 | Building Site Expenses Electricity | 122,579 | 0 | 122,579 | 0 | 122,579 | 90,574 |
| 6550.070 | Building Site Expenses Elevator Testing | 2,800 | 0 | 2,800 | 0 | 2,800 | 3,037 |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 2,335 | 0 | 2,335 | 0 | 2,335 | 1,658 |
| 6550.081 | Building Site Expenses Fire Extinguishers | 745 | 0 | 745 | 0 | 745 | 229 |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 450 | 0 | 450 | 0 | 450 | 1,745 |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 56,800 | 0 | 56,800 | 0 | 56,800 | 25,855 |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 2,500 | 0 | 2,500 | 0 | 2,500 | 7,311 |
| 6550.110 | Building Site Expenses Heating Fuel Oil | 8,000 | 0 | 8,000 | 0 | 8,000 | 6,643 |
| 6550.120 | Building Site Expenses Heating Propane | 83,150 | 0 | 83,150 | 0 | 83,150 | 59,324 |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 1,500 | 0 | 1,500 | 0 | 1,500 | 1,057 |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 1,850 | 0 | 1,850 | 0 | 1,850 | 1,953 |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 1,575 | 0 | 1,575 | 0 | 1,575 | 1,224 |
| 6550.242 | Building Site Expenses Sewage Pump Monitoring | 550 | 0 | 550 | 0 | 550 | 450 |
| 6550.250 | Building Site Expenses Sprinkler Testing | 3,650 | 0 | 3,650 | 0 | 3,650 | 2,803 |
| 6550.255 | Building Site Expenses Stormwater Utility Fee | 100 | 0 | 100 | 0 | 100 | 117 |
| 6550.270 | Building Site Expenses Telephone | 46,280 | 0 | 46,280 | 5,330 | 40,950 | 41,757 |
| 6550.280 | Building Site Expenses Tipping Fees | 795 | 0 | 795 | 0 | 795 | 67 |
| 6550.300 | Building Site Expenses Trash Removal | 3,260 | 0 | 3,260 | 0 | 3,260 | 3,467 |
| 6550.310 | Building Site Expenses Water & Sewer | 6,000 | 0 | 6,000 | 0 | 6,000 | 3,690 |
| 6700.250 | Other Maint. & Svcs Internet Service | 10,920 | 0 | 10,920 | 10,920 | 0 | 16,434 |
| 6900.025 | Advertising Legal Advertisements | 2,500 | 0 | 2,500 | 0 | 2,500 | 119 |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 458,116 | 0 | 458,116 | 20,246 | 437,870 | 349,900 |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | |
| 7120.050 | Other Non-Matching Exp Health Dept OC Apartment | 19,860 | 1,000 | 18,860 | 0 | 18,860 | 18,240 |
| 7120.060 | Other Non-Matching Expenses Health Dept On Call | 26,468 | 0 | 26,468 | 0 | 26,468 | 12,563 |
| 7120.350 | Other Non-Matching Expenses School Safety | 189,755 | 0 | 189,755 | 0 | 189,755 | 0 |
| 7130.020 | Matching Appropriation Health Department State Share | 11,022,108 | 0 | 11,022,108 | 5,836,465 | 5,185,643 | 5,185,643 |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 11,258,191 | 1,000 | 11,257,191 | 5,836,465 | 5,420,726 | 5,216,446 |
| Department Total: 1301 - Health Department | | 11,716,307 | 1,000 | 11,715,307 | 5,856,711 | 5,858,596 | 5,566,684 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1302 - Mosquito Control | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 70,608 | 0 | 70,608 | 4,360 | 66,248 | 63,700 | |
| 6000.400 | Personnel Services Overtime Pay | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 | |
| 6010.020 | Benefits Contingency | 31 | 31 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 1,000 | 1,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 7,550 | (342) | 7,892 | 7,892 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 8,452 | 8,452 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 5,403 | 1 | 5,402 | 5,402 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 31 | 31 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 1,073 | 1,073 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 116 | 116 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 131 | 131 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 142 | 142 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 148 | 148 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 3,621 | 3,621 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 99,306 | 14,404 | 84,902 | 17,654 | 67,248 | 63,700 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.080 | Administrative Expense Copier Supplies | 100 | 0 | 100 | 0 | 100 | 0 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 100 | 0 | 100 | 0 | 100 | 0 | |
| 6100.190 | Administrative Expense Office Supplies | 300 | 0 | 300 | 0 | 300 | 418 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 525 | 0 | 525 | 25 | 500 | 424 | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 1,000 | 0 | 1,000 | 0 | 1,000 | 891 | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 500 | 0 | 500 | 0 | 500 | 12 | |
| 6130.010 | Equipment Maintenance Copier Lease | 300 | 0 | 300 | (250) | 550 | 253 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 500 | 0 | 500 | 0 | 500 | 499 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 3,325 | 0 | 3,325 | (225) | 3,550 | 2,497 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 12,500 | 0 | 12,500 | 0 | 12,500 | 6,578 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 4,000 | 0 | 4,000 | 0 | 4,000 | 2,611 | |
| 6540.045 | Vehicle Operating Expenses Vehicle Repairs Outside | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 | |
| 6550.050 | Building Site Expenses Custodial Supplies | 200 | 0 | 200 | 0 | 200 | 178 | |
| 6550.060 | Building Site Expenses Electricity | 3,500 | 0 | 3,500 | 1,200 | 2,300 | 2,522 | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 325 | 0 | 325 | 325 | 0 | 0 | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 150 | 0 | 150 | 0 | 150 | 35 | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 5,500 | 0 | 5,500 | 0 | 5,500 | 2,168 | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 975 | 0 | 975 | 975 | 0 | 0 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|--|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6550.270 | Building Site Expenses Telephone | 500 | 0 | 500 | 0 | 500 | 501 | |
| 6550.280 | Building Site Expenses Tipping Fees | 100 | 0 | 100 | 0 | 100 | 32 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 29,750 | 0 | 29,750 | 2,500 | 27,250 | 14,625 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 200 | 0 | 200 | 0 | 200 | 75 | |
| 7120.030 | Other Non-Matching Expenses Appropriation for Mosquito Cont. | 95,000 | 0 | 95,000 | 25,000 | 70,000 | 91,258 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 95,200 | 0 | 95,200 | 25,000 | 70,200 | 91,333 | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 0 | 0 | 0 | (32,250) | 32,250 | 30,731 | |
| 9010.050 | Capital Equipment Building Improvements | 0 | (21,250) | 21,250 | 21,250 | 0 | 0 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 0 | (21,250) | 21,250 | (11,000) | 32,250 | 30,731 | |
| Department Total: 1302 - Mosquito Control | | 227,581 | (6,846) | 234,427 | 33,929 | 200,498 | 202,886 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1401 - Commission on Aging | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6110.295 | Supplies & Equipment Program Supplies and Equipment | 2,000 | 0 | 2,000 | 200 | 1,800 | 1,800 | |
| 6160.065 | Grant Programs Md Dept of Aging | 46,000 | 0 | 46,000 | 973 | 45,027 | 45,814 | |
| 6160.142 | Grant Programs SSTAP | 126,975 | 0 | 126,975 | 0 | 126,975 | 126,975 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 174,975 | 0 | 174,975 | 1,173 | 173,802 | 174,589 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 4,400 | (1,600) | 6,000 | 2,400 | 3,600 | 3,600 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 3,000 | (1,000) | 4,000 | 2,200 | 1,800 | 1,800 | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 15,400 | 0 | 15,400 | 0 | 15,400 | 0 | |
| 6550.040 | Building Site Expenses Cleaning Contract | 35,900 | 0 | 35,900 | 500 | 35,400 | 32,789 | |
| 6550.050 | Building Site Expenses Custodial Supplies | 3,600 | 0 | 3,600 | 200 | 3,400 | 5,559 | |
| 6550.060 | Building Site Expenses Electricity | 40,400 | 0 | 40,400 | 2,400 | 38,000 | 38,000 | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 1,400 | 0 | 1,400 | 0 | 1,400 | 1,256 | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 600 | 0 | 600 | 0 | 600 | 603 | |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 0 | 0 | 0 | 0 | 0 | 2,352 | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 18,200 | 0 | 18,200 | (1,400) | 19,600 | 15,372 | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 1,200 | 0 | 1,200 | 0 | 1,200 | 2,233 | |
| 6550.110 | Building Site Expenses Heating Fuel Oil | 4,400 | 0 | 4,400 | (400) | 4,800 | 6,643 | |
| 6550.120 | Building Site Expenses Heating Propane | 34,700 | 0 | 34,700 | (1,300) | 36,000 | 36,000 | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 800 | 0 | 800 | 0 | 800 | 587 | |
| 6550.140 | Building Site Expenses Internet Access | 9,000 | 0 | 9,000 | 3,000 | 6,000 | 6,000 | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 800 | 0 | 800 | 0 | 800 | 1,834 | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 1,400 | 0 | 1,400 | 0 | 1,400 | 1,188 | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 2,800 | 0 | 2,800 | 0 | 2,800 | 2,234 | |
| 6550.270 | Building Site Expenses Telephone | 7,200 | 0 | 7,200 | 1,400 | 5,800 | 6,150 | |
| 6550.280 | Building Site Expenses Tipping Fees | 0 | 0 | 0 | 0 | 0 | 15 | |
| 6550.300 | Building Site Expenses Trash Removal | 2,000 | 0 | 2,000 | 0 | 2,000 | 1,798 | |
| 6550.310 | Building Site Expenses Water & Sewer | 8,400 | 0 | 8,400 | 600 | 7,800 | 8,124 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 195,600 | (2,600) | 198,200 | 9,600 | 188,600 | 174,138 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.070 | Travel, Training & Expense Expense Allowance | 7,000 | 0 | 7,000 | 0 | 7,000 | 7,000 | |
| 7140.010 | Commission on Aging Appropriatio Aging Audit | 8,400 | 0 | 8,400 | 400 | 8,000 | 8,000 | |
| 7140.020 | Commission on Aging Appropriatio Aging Insurance | 4,600 | 0 | 4,600 | 200 | 4,400 | 4,400 | |
| 7140.030 | Commission on Aging Appropriatio Aging Programs | 12,800 | 0 | 12,800 | 800 | 12,000 | 12,000 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|---|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 7140.035 | Commission on Aging Appropriatio County Shr Kitchen Salary & Frng | 22,100 | 0 | 22,100 | 0 | 22,100 | 22,100 | |
| 7140.040 | Commission on Aging Appropriatio County Share Salaries & Fringe | 961,800 | 0 | 961,800 | 0 | 961,800 | 961,800 | |
| 7140.045 | Commission on Aging Appropriatio Comm For Life Salaries & Fringe | 65,300 | 0 | 65,300 | 0 | 65,300 | 65,300 | |
| 7140.055 | Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr | 66,400 | 0 | 66,400 | 0 | 66,400 | 66,400 | |
| 7140.070 | Commission on Aging Appropriatio Senior Meals | 6,800 | 0 | 6,800 | 800 | 6,000 | 6,000 | |
| 7140.080 | Commission on Aging Appropriatio Senior Ride Salary & Fringe | 106,900 | 0 | 106,900 | 49,000 | 57,900 | 57,900 | |
| 7140.090 | Commission on Aging Appropriatio Senior Ride Service | 63,800 | 0 | 63,800 | 1,800 | 62,000 | 62,000 | |
| 7170.010 | Benefits & Insurance Allowance for COLA | 79,830 | (22,100) | 101,930 | 101,930 | 0 | 0 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 1,405,730 | (22,100) | 1,427,830 | 154,930 | 1,272,900 | 1,272,900 | |
| Department Total: 1401 - Commission on Aging | | 1,776,305 | (24,700) | 1,801,005 | 165,703 | 1,635,302 | 1,621,627 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| Department: 1402 - Other Social Services | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | |
| 7100.010 | County Grants Atlantic General Hospital | 115,259 | 0 | 115,259 | 115,259 | 0 | 0 |
| 7100.017 | County Grants Big Brothers/Big Sisters | 1,000 | (6,500) | 7,500 | 6,500 | 1,000 | 1,000 |
| 7100.018 | County Grants Chesap Down Syndrome Parent Grp | 0 | (7,500) | 7,500 | 7,500 | 0 | 0 |
| 7100.020 | County Grants BRAVE Program | 3,500 | 0 | 3,500 | 0 | 3,500 | 3,500 |
| 7100.022 | County Grants Coastal Hospice at the Ocean | 10,000 | 0 | 10,000 | 0 | 10,000 | 10,000 |
| 7100.023 | County Grants The Cricket Center | 35,000 | 0 | 35,000 | 10,000 | 25,000 | 25,000 |
| 7100.030 | County Grants Development Center | 219,497 | 0 | 219,497 | 0 | 219,497 | 219,497 |
| 7100.035 | County Grants Diakonia | 50,000 | 0 | 50,000 | 0 | 50,000 | 50,000 |
| 7100.040 | County Grants Drug & Alcohol Council | 9,000 | 0 | 9,000 | 0 | 9,000 | 7,029 |
| 7100.077 | County Grants Jesse Klump Memorial Fund, Inc. | 1,000 | (4,000) | 5,000 | 4,000 | 1,000 | 1,000 |
| 7100.084 | County Grants Snow Hill After School Academy | 0 | (1,050) | 1,050 | 1,050 | 0 | 0 |
| 7100.085 | County Grants Life Crisis Center | 8,500 | (63,500) | 72,000 | 63,500 | 8,500 | 8,500 |
| 7100.091 | County Grants Lower Show Autism Community | 0 | (1,000) | 1,000 | 1,000 | 0 | 0 |
| 7100.100 | County Grants Maryland Food Bank | 10,000 | (2,000) | 12,000 | 2,000 | 10,000 | 10,000 |
| 7100.120 | County Grants Oasis Ministries | 0 | 0 | 0 | (9,000) | 9,000 | 9,000 |
| 7100.160 | County Grants Samaritan Shelter | 20,000 | (20,000) | 40,000 | 20,000 | 20,000 | 20,000 |
| 7100.175 | County Grants Social Services Pharmacy Grant | 15,000 | (25,000) | 40,000 | 25,000 | 15,000 | 15,000 |
| 7100.197 | County Grants Tri Community Mediation | 0 | (65,000) | 65,000 | 65,000 | 0 | 0 |
| 7100.202 | County Grants Worcester County 4-H & FFA Fair | 0 | 0 | 0 | (10,000) | 10,000 | 10,000 |
| 7100.210 | County Grants Worcester County GOLD | 15,000 | 0 | 15,000 | 0 | 15,000 | 15,000 |
| 7100.211 | County Grants WCPS Career Internship Prgm | 0 | (22,241) | 22,241 | 22,241 | 0 | 0 |
| 7100.220 | County Grants Youth & Family Counseling | 95,000 | 0 | 95,000 | 0 | 95,000 | 95,000 |
| 7130.005 | Matching Appropriation DHMH Dev. Center Mandated Share | 28,871 | 0 | 28,871 | 0 | 28,871 | 28,871 |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 636,627 | (217,791) | 854,418 | 324,050 | 530,368 | 528,397 |
| Department Total: 1402 - Other Social Services | | 636,627 | (217,791) | 854,418 | 324,050 | 530,368 | 528,397 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1502 - WOR-WIC Community College | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7120.040 | Other Non-Matching Expenses Appropriation for Wor-Wic | 2,618,000 | 0 | 2,618,000 | 87,758 | 2,530,242 | 2,530,242 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 2,618,000 | 0 | 2,618,000 | 87,758 | 2,530,242 | 2,530,242 | |
| Department Total: 1502 - WOR-WIC Community College | | 2,618,000 | 0 | 2,618,000 | 87,758 | 2,530,242 | 2,530,242 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1505 - Board of Education | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7120.010 | Other Non-Matching Expenses Appropriation for Board of Educ. | 105,393,692 | (3,359,657) | 108,753,349 | 9,046,709 | 99,706,640 | 92,016,482 | |
| 7120.300 | Other Non-Matching Expenses Board of Ed Employee Retirement | 818,722 | 0 | 818,722 | 60,043 | 758,679 | 727,006 | |
| 7120.310 | Other Non-Matching Expenses Board of Ed School Building Impr | 0 | 0 | 0 | (100,000) | 100,000 | 0 | |
| 7120.330 | Other Non-Matching Expenses Board of Ed Technology | 0 | 0 | 0 | (200,000) | 200,000 | 0 | |
| 7120.332 | Other Non-Matching Expenses Board of Ed Restricted Programs | 0 | 0 | 0 | 0 | 0 | 38,438 | |
| 7170.040 | Benefits & Insurance Other Post-Employment Benefits | 8,841,987 | 8,841,987 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 115,054,401 | 5,482,330 | 109,572,071 | 8,806,752 | 100,765,319 | 92,781,926 | |
| Department Total: 1505 - Board of Education | | 115,054,401 | 5,482,330 | 109,572,071 | 8,806,752 | 100,765,319 | 92,781,926 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|--|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1601 - Recreation Department | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,365,061 | (11,577) | 1,376,638 | 216,502 | 1,160,136 | 1,059,075 | |
| 6000.400 | Personnel Services Overtime Pay | 1,500 | 0 | 1,500 | 0 | 1,500 | 1,333 | |
| 6010.020 | Benefits Contingency | 597 | 597 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 6,000 | 6,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 169,733 | (15,596) | 185,329 | 185,329 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 142,513 | 142,513 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 103,469 | (883) | 104,352 | 104,352 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 597 | 597 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 20,749 | 20,749 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 2,240 | 2,240 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 2,539 | 2,539 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 2,748 | 2,748 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 2,868 | 2,868 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 94,508 | 94,508 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 1,915,122 | 247,303 | 1,667,819 | 506,183 | 1,161,636 | 1,060,407 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.050 | Administrative Expense Background Checks | 2,500 | 0 | 2,500 | 0 | 2,500 | 748 | |
| 6100.052 | Administrative Expense Bank Fees | 6,000 | 0 | 6,000 | 2,000 | 4,000 | 4,733 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 10,350 | 0 | 10,350 | (690) | 11,040 | 10,210 | |
| 6100.110 | Administrative Expense Envelopes | 200 | 0 | 200 | 50 | 150 | 138 | |
| 6100.165 | Administrative Expense Meeting Expense | 1,000 | 0 | 1,000 | 0 | 1,000 | 294 | |
| 6100.190 | Administrative Expense Office Supplies | 4,000 | 0 | 4,000 | 0 | 4,000 | 2,712 | |
| 6100.210 | Administrative Expense Paper | 1,800 | 0 | 1,800 | 300 | 1,500 | 1,196 | |
| 6100.240 | Administrative Expense Printing Expense | 1,500 | 0 | 1,500 | 500 | 1,000 | 1,075 | |
| 6100.270 | Administrative Expense Tournament Fees | 35,100 | 0 | 35,100 | (21,500) | 56,600 | 26,049 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 3,500 | 0 | 3,500 | 1,205 | 2,295 | 1,975 | |
| 6110.100 | Supplies & Equipment Concession Stand | 97,500 | 0 | 97,500 | 45,950 | 51,550 | 56,262 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 2,500 | 0 | 2,500 | 600 | 1,900 | 1,402 | |
| 6110.280 | Supplies & Equipment Office Furniture | 2,600 | 0 | 2,600 | 875 | 1,725 | 1,540 | |
| 6110.310 | Supplies & Equipment Promotional Materials | 5,550 | 0 | 5,550 | (950) | 6,500 | 3,776 | |
| 6110.410 | Supplies & Equipment Surveillance Equipment | 1,200 | 0 | 1,200 | 0 | 1,200 | 0 | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 1,000 | 0 | 1,000 | 0 | 1,000 | 893 | |
| 6130.010 | Equipment Maintenance Copier Lease | 2,400 | 0 | 2,400 | (2,700) | 5,100 | 2,107 | |
| 6130.025 | Equipment Maintenance Equipment Upgrades & Replacement | 20,350 | 0 | 20,350 | (3,900) | 24,250 | 16,926 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 8,440 | 0 | 8,440 | 785 | 7,655 | 5,076 |
| 6130.075 | Equipment Maintenance Software Upgrades | 10,000 | 0 | 10,000 | 10,000 | 0 | 0 |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 5,600 | 0 | 5,600 | 800 | 4,800 | 2,478 |
| 6160.043 | Grant Programs Other Grants | 0 | 0 | 0 | 0 | 0 | 800 |
| 6160.190 | Grant Programs LPPI | 0 | 0 | 0 | 0 | 0 | 395,326 |
| 6160.255 | Grant Programs POS - Recreation Center | 0 | 0 | 0 | 0 | 0 | 345,460 |
| 6175.000 | Recreation Programs For Conversion | 0 | 0 | 0 | 0 | 0 | 90 |
| 6175.010 | Recreation Programs Adult Recreation Programs | 38,225 | 0 | 38,225 | 5,175 | 33,050 | 13,900 |
| 6175.020 | Recreation Programs After School Programs | 20,300 | 0 | 20,300 | 2,500 | 17,800 | 14,158 |
| 6175.030 | Recreation Programs Aquatics Programs | 4,200 | 0 | 4,200 | 0 | 4,200 | 1,316 |
| 6175.040 | Recreation Programs MRPA Amusement Park Tickets | 6,000 | 0 | 6,000 | 3,000 | 3,000 | 3,375 |
| 6175.070 | Recreation Programs Special Events | 224,450 | 0 | 224,450 | 52,500 | 171,950 | 109,360 |
| 6175.080 | Recreation Programs Summer Camps for Youth | 30,000 | 0 | 30,000 | 2,150 | 27,850 | 13,722 |
| 6175.090 | Recreation Programs Youth Recreational Outdoor Pgms | 46,650 | 0 | 46,650 | 1,800 | 44,850 | 31,308 |
| 6175.203 | Recreation Programs After School Programs | 0 | 0 | 0 | 0 | 0 | 741 |
| 6175.204 | Recreation Programs Fitness Programs | 18,140 | 0 | 18,140 | (60) | 18,200 | 13,668 |
| 6175.205 | Recreation Programs Public High School Track Meets | 4,000 | 0 | 4,000 | 0 | 4,000 | 2,418 |
| 6175.206 | Recreation Programs Senior Adult Recreational Pgms | 1,200 | 0 | 1,200 | 300 | 900 | 873 |
| 6175.400 | Recreation Programs Motor Coach Tours | 15,000 | 0 | 15,000 | 0 | 15,000 | 6,906 |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 631,255 | 0 | 631,255 | 100,690 | 530,565 | 1,093,011 |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | |
| 6530.100 | Consulting Services Professional Fees | 0 | 0 | 0 | (750) | 750 | 0 |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 5,160 | 0 | 5,160 | 860 | 4,300 | 3,349 |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 2,190 | 0 | 2,190 | 1,190 | 1,000 | 1,359 |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 100 | 0 | 100 | 100 | 0 | 0 |
| 6550.028 | Building Site Expenses Cable | 2,208 | 0 | 2,208 | 288 | 1,920 | 1,871 |
| 6550.040 | Building Site Expenses Cleaning Contract | 20,760 | 0 | 20,760 | 8,760 | 12,000 | 5,815 |
| 6550.050 | Building Site Expenses Custodial Supplies | 15,000 | 0 | 15,000 | 4,500 | 10,500 | 10,661 |
| 6550.060 | Building Site Expenses Electricity | 72,000 | 0 | 72,000 | 7,000 | 65,000 | 53,389 |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 700 | 0 | 700 | 0 | 700 | 0 |
| 6550.081 | Building Site Expenses Fire Extinguishers | 200 | 0 | 200 | 0 | 200 | 42 |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 700 | 0 | 700 | 0 | 700 | 1,134 |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 40,000 | 0 | 40,000 | 0 | 40,000 | 27,944 |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 1,200 | 0 | 1,200 | 0 | 1,200 | 5,699 |
| 6550.120 | Building Site Expenses Heating Propane | 42,000 | 0 | 42,000 | 0 | 42,000 | 25,503 |
| 6550.140 | Building Site Expenses Internet Access | 2,700 | 0 | 2,700 | 0 | 2,700 | 2,920 |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|---|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 50 | 0 | 50 | 0 | 50 | 75 | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 408 | 0 | 408 | 0 | 408 | 306 | |
| 6550.242 | Building Site Expenses Sewage Pump Monitoring | 350 | 0 | 350 | 0 | 350 | 225 | |
| 6550.245 | Building Site Expenses Solar Panel Maintenance | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 1,800 | 0 | 1,800 | 0 | 1,800 | 1,325 | |
| 6550.270 | Building Site Expenses Telephone | 720 | 0 | 720 | 0 | 720 | 715 | |
| 6550.280 | Building Site Expenses Tipping Fees | 50 | 0 | 50 | 0 | 50 | 0 | |
| 6550.300 | Building Site Expenses Trash Removal | 3,082 | 0 | 3,082 | 240 | 2,842 | 1,916 | |
| 6550.310 | Building Site Expenses Water & Sewer | 4,500 | 0 | 4,500 | 1,500 | 3,000 | 3,516 | |
| 6700.700 | Other Maint. & Svcs Prison Labor | 500 | 0 | 500 | 400 | 100 | 0 | |
| 6900.050 | Advertising Recreation Advertisements | 27,300 | 0 | 27,300 | 11,000 | 16,300 | 9,950 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 245,678 | 0 | 245,678 | 35,088 | 210,590 | 157,714 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 2,800 | 0 | 2,800 | 0 | 2,800 | 1,400 | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 13,768 | 0 | 13,768 | (4,637) | 18,405 | 5,800 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 25,285 | 0 | 25,285 | 860 | 24,425 | 16,270 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 41,853 | 0 | 41,853 | (3,777) | 45,630 | 23,470 | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 0 | (38,000) | 38,000 | 38,000 | 0 | 0 | |
| 9010.060 | Capital Equipment Other | 0 | 0 | 0 | (37,500) | 37,500 | 33,656 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 0 | (38,000) | 38,000 | 500 | 37,500 | 33,656 | |
| Department Total: 1601 - Recreation Department | | 2,833,908 | 209,303 | 2,624,605 | 638,684 | 1,985,921 | 2,368,257 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1602 - Parks Department | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 552,584 | (1,037) | 553,621 | 28,698 | 524,923 | 496,870 | |
| 6000.400 | Personnel Services Overtime Pay | 2,500 | 0 | 2,500 | 500 | 2,000 | 1,340 | |
| 6010.020 | Benefits Contingency | 242 | 242 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 3,000 | 3,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 115,000 | (5,220) | 120,220 | 120,220 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 66,144 | 66,144 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 42,158 | (79) | 42,237 | 42,237 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 242 | 242 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 8,399 | 8,399 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 907 | 907 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 1,028 | 1,028 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 1,112 | 1,112 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 1,161 | 1,161 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 40,555 | 40,555 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 835,032 | 116,454 | 718,578 | 191,655 | 526,923 | 498,210 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.080 | Administrative Expense Copier Supplies | 280 | 0 | 280 | 0 | 280 | 0 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 550 | 0 | 550 | 0 | 550 | 500 | |
| 6100.190 | Administrative Expense Office Supplies | 400 | 0 | 400 | 0 | 400 | 252 | |
| 6100.210 | Administrative Expense Paper | 25 | 0 | 25 | 0 | 25 | 25 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 1,180 | 0 | 1,180 | 1,180 | 0 | 0 | |
| 6110.120 | Supplies & Equipment Equipment Rental | 1,100 | 0 | 1,100 | 0 | 1,100 | 722 | |
| 6110.125 | Supplies & Equipment Equipment Maintenance & Repair | 3,000 | 0 | 3,000 | 0 | 3,000 | 1,701 | |
| 6110.200 | Supplies & Equipment Lawn Equipment & Maintenance | 10,000 | 0 | 10,000 | 0 | 10,000 | 4,945 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 1,800 | 0 | 1,800 | 600 | 1,200 | 932 | |
| 6110.280 | Supplies & Equipment Office Furniture | 1,500 | 0 | 1,500 | 1,500 | 0 | 0 | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 780 | 0 | 780 | 0 | 780 | 333 | |
| 6110.380 | Supplies & Equipment Signage | 2,000 | 0 | 2,000 | 0 | 2,000 | 832 | |
| 6110.390 | Supplies & Equipment Small Equipment | 3,500 | 0 | 3,500 | 0 | 3,500 | 2,274 | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 4,000 | 0 | 4,000 | (1,000) | 5,000 | 3,358 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 4,240 | 0 | 4,240 | 1,000 | 3,240 | 2,788 | |
| 6160.190 | Grant Programs LPPI | 0 | 0 | 0 | 0 | 0 | 55,684 | |
| 6160.225 | Grant Programs POS - Future Park Land Acquis | 311,844 | 0 | 311,844 | (31,005) | 342,849 | 1,250,818 | |
| 6160.241 | Grant Programs New Park Development | 1,029,085 | 0 | 1,029,085 | (102,316) | 1,131,401 | 151,324 | |
| 6160.244 | Grant Programs POS - Park Improvement Project | 0 | 0 | 0 | 0 | 0 | 1,982 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6200.020 | Other Supplies & Materials Materials | 48,000 | 0 | 48,000 | 0 | 48,000 | 50,651 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 1,423,284 | 0 | 1,423,284 | (130,041) | 1,553,325 | 1,529,122 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 35,000 | 0 | 35,000 | 0 | 35,000 | 25,482 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 7,000 | 0 | 7,000 | 0 | 7,000 | 6,625 | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 100 | 0 | 100 | 0 | 100 | 100 | |
| 6540.060 | Vehicle Operating Expenses Vehicle Equipment | 2,100 | 0 | 2,100 | 2,100 | 0 | 0 | |
| 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 3,000 | 0 | 3,000 | 0 | 3,000 | 2,319 | |
| 6550.050 | Building Site Expenses Custodial Supplies | 3,500 | 0 | 3,500 | 900 | 2,600 | 3,550 | |
| 6550.060 | Building Site Expenses Electricity | 26,400 | 0 | 26,400 | 2,800 | 23,600 | 20,250 | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 370 | 0 | 370 | 0 | 370 | 544 | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 32,000 | 0 | 32,000 | 0 | 32,000 | 21,099 | |
| 6550.120 | Building Site Expenses Heating Propane | 300 | 0 | 300 | 0 | 300 | 36 | |
| 6550.140 | Building Site Expenses Internet Access | 2,500 | 0 | 2,500 | 2,500 | 0 | 0 | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 95 | 0 | 95 | 0 | 95 | 0 | |
| 6550.200 | Building Site Expenses Portalets | 20,452 | 0 | 20,452 | 0 | 20,452 | 19,203 | |
| 6550.242 | Building Site Expenses Sewage Pump Monitoring | 834 | 0 | 834 | 6 | 828 | 675 | |
| 6550.255 | Building Site Expenses Stormwater Utility Fee | 1,785 | 0 | 1,785 | 0 | 1,785 | 1,520 | |
| 6550.270 | Building Site Expenses Telephone | 300 | 0 | 300 | 0 | 300 | 206 | |
| 6550.280 | Building Site Expenses Tipping Fees | 285 | 0 | 285 | 0 | 285 | 33 | |
| 6550.300 | Building Site Expenses Trash Removal | 4,620 | 0 | 4,620 | 240 | 4,380 | 3,895 | |
| 6550.310 | Building Site Expenses Water & Sewer | 2,425 | 0 | 2,425 | 405 | 2,020 | 1,665 | |
| 6700.350 | Other Maint. & Svcs Mosquito Control | 1,200 | 0 | 1,200 | 0 | 1,200 | 1,222 | |
| 6700.640 | Other Maint. & Svcs Special Events | 4,000 | 0 | 4,000 | 0 | 4,000 | 3,445 | |
| 6900.005 | Advertising Bid Advertising | 500 | 0 | 500 | 0 | 500 | 137 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 148,766 | 0 | 148,766 | 8,951 | 139,815 | 112,007 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 3,070 | 0 | 3,070 | (1,930) | 5,000 | 4,935 | |
| 7000.060 | Travel, Training & Expense Educational Training | 950 | 0 | 950 | 0 | 950 | 280 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 6,825 | 0 | 6,825 | 575 | 6,250 | 5,483 | |
| 7000.115 | Travel, Training & Expense Mileage | 400 | 0 | 400 | 0 | 400 | 207 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 11,245 | 0 | 11,245 | (1,355) | 12,600 | 10,904 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|-----------------------------------|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 45,000 | 0 | 45,000 | 3,000 | 42,000 | 29,577 | |
| 9010.060 | Capital Equipment Other | 12,000 | 0 | 12,000 | 12,000 | 0 | 0 | |
| 9010.070 | Capital Equipment Heavy Equipment | 49,000 | 0 | 49,000 | (10,000) | 59,000 | 58,571 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 106,000 | 0 | 106,000 | 5,000 | 101,000 | 88,148 | |
| Department Total: 1602 - Parks Department | | 2,524,327 | 116,454 | 2,407,873 | 74,210 | 2,333,663 | 2,238,390 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|---|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1603 - Libraries | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 2,357,837 | 42,183 | 2,315,654 | 117,194 | 2,198,460 | 2,090,549 | |
| 6000.400 | Personnel Services Overtime Pay | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 | |
| 6010.020 | Benefits Contingency | 1,032 | 1,032 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 19,000 | 19,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 405,042 | 910 | 404,132 | 404,132 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 282,233 | 282,233 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 180,224 | 3,229 | 176,995 | 176,995 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 1,032 | 1,032 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 35,839 | 35,839 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 3,870 | 3,870 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 4,386 | 4,386 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 4,747 | 4,747 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 4,953 | 4,953 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 168,739 | 168,739 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 3,470,934 | 572,153 | 2,898,781 | 698,321 | 2,200,460 | 2,090,549 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.090 | Administrative Expense Database/Shared Computer costs | 0 | 0 | 0 | (4,000) | 4,000 | 0 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 1,600 | 0 | 1,600 | 0 | 1,600 | 1,218 | |
| 6100.190 | Administrative Expense Office Supplies | 18,000 | 0 | 18,000 | 0 | 18,000 | 12,196 | |
| 6100.210 | Administrative Expense Paper | 3,000 | 0 | 3,000 | 0 | 3,000 | 2,284 | |
| 6100.230 | Administrative Expense Postage & Freight | 4,500 | 0 | 4,500 | 0 | 4,500 | 1,396 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 20,400 | 0 | 20,400 | 2,700 | 17,700 | 17,700 | |
| 6110.125 | Supplies & Equipment Equipment Maintenance & Repair | 3,000 | 0 | 3,000 | 0 | 3,000 | 0 | |
| 6110.210 | Supplies & Equipment Library AV-Multimedia | 78,000 | 0 | 78,000 | 0 | 78,000 | 65,059 | |
| 6110.230 | Supplies & Equipment Library Books | 186,000 | 0 | 186,000 | 0 | 186,000 | 155,512 | |
| 6110.240 | Supplies & Equipment Library Periodicals | 28,000 | 0 | 28,000 | 3,000 | 25,000 | 26,782 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 1,425 | 0 | 1,425 | 625 | 800 | 1,227 | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 500 | 0 | 500 | 0 | 500 | 0 | |
| 6110.280 | Supplies & Equipment Office Furniture | 5,100 | 0 | 5,100 | 100 | 5,000 | 5,300 | |
| 6130.010 | Equipment Maintenance Copier Lease | 24,300 | 0 | 24,300 | (1,800) | 26,100 | 19,965 | |
| 6130.030 | Equipment Maintenance Library Shared Computer System | 7,150 | 0 | 7,150 | 0 | 7,150 | 0 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 9,000 | 0 | 9,000 | (460) | 9,460 | 13,230 |
| 6160.095 | Grant Programs Library - Miscellaneous | 0 | 0 | 0 | 0 | 0 | 17,497 |
| 6160.120 | Grant Programs Library Srv Enhancement - ESRL | 80,000 | 0 | 80,000 | 0 | 80,000 | 77,660 |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 469,975 | 0 | 469,975 | 165 | 469,810 | 417,026 |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | |
| 6510.085 | Legal Services Other Legal Expenses | 1,500 | 0 | 1,500 | 0 | 1,500 | 0 |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 4,250 | 0 | 4,250 | 0 | 4,250 | 1,934 |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 0 | 0 | 0 | (100) | 100 | 100 |
| 6540.045 | Vehicle Operating Expenses Vehicle Repairs Outside | 0 | 0 | 0 | 0 | 0 | 312 |
| 6550.005 | Building Site Expenses Automatic Doors | 2,107 | 0 | 2,107 | 0 | 2,107 | 0 |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 9,100 | 0 | 9,100 | (1,200) | 10,300 | 6,236 |
| 6550.040 | Building Site Expenses Cleaning Contract | 54,300 | 0 | 54,300 | 1,000 | 53,300 | 47,620 |
| 6550.050 | Building Site Expenses Custodial Supplies | 7,700 | 0 | 7,700 | 0 | 7,700 | 4,844 |
| 6550.060 | Building Site Expenses Electricity | 112,000 | 0 | 112,000 | 0 | 112,000 | 86,364 |
| 6550.070 | Building Site Expenses Elevator Testing | 7,000 | 0 | 7,000 | 1,000 | 6,000 | 5,867 |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 2,850 | 0 | 2,850 | (900) | 3,750 | 1,807 |
| 6550.081 | Building Site Expenses Fire Extinguishers | 350 | 0 | 350 | 0 | 350 | 147 |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 39,500 | (7,000) | 46,500 | 4,500 | 42,000 | 26,346 |
| 6550.110 | Building Site Expenses Heating Fuel Oil | 5,000 | 0 | 5,000 | 0 | 5,000 | 3,602 |
| 6550.120 | Building Site Expenses Heating Propane | 23,500 | 0 | 23,500 | (1,000) | 24,500 | 17,215 |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 4,600 | 0 | 4,600 | (900) | 5,500 | 2,088 |
| 6550.125 | Building Site Expenses HVAC Repairs/Replacement | 4,500 | 0 | 4,500 | 0 | 4,500 | 0 |
| 6550.140 | Building Site Expenses Internet Access | 1,800 | 0 | 1,800 | 300 | 1,500 | 1,567 |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 2,000 | 0 | 2,000 | 500 | 1,500 | 1,420 |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 5,900 | 0 | 5,900 | 900 | 5,000 | 2,561 |
| 6550.242 | Building Site Expenses Sewage Pump Monitoring | 300 | 0 | 300 | 0 | 300 | 0 |
| 6550.250 | Building Site Expenses Sprinkler Testing | 5,400 | 0 | 5,400 | 0 | 5,400 | 3,220 |
| 6550.270 | Building Site Expenses Telephone | 18,800 | 0 | 18,800 | 200 | 18,600 | 16,230 |
| 6550.280 | Building Site Expenses Tipping Fees | 2,000 | 0 | 2,000 | 0 | 2,000 | 176 |
| 6550.300 | Building Site Expenses Trash Removal | 4,550 | 0 | 4,550 | (150) | 4,700 | 3,415 |
| 6550.310 | Building Site Expenses Water & Sewer | 15,500 | 0 | 15,500 | 3,200 | 12,300 | 10,511 |
| 6900.025 | Advertising Legal Advertisements | 0 | 0 | 0 | 0 | 0 | 51 |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 334,507 | (7,000) | 341,507 | 7,350 | 334,157 | 243,633 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|---|---|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 8,800 | 0 | 8,800 | (200) | 9,000 | 3,456 |
| 7170.100 | Benefits & Insurance Property & Liability Insurance | 2,200 | 0 | 2,200 | 0 | 2,200 | 0 |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 11,000 | 0 | 11,000 | (200) | 11,200 | 3,456 |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | |
| 9010.050 | Capital Equipment Building Improvements | 0 | (25,000) | 25,000 | 25,000 | 0 | 0 |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 0 | (25,000) | 25,000 | 25,000 | 0 | 0 |
| Department Total: 1603 - Libraries | | 4,286,416 | 540,153 | 3,746,263 | 730,636 | 3,015,627 | 2,754,663 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| Department: 1604 - Other Recreation & Culture | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | |
| 7100.019 | County Grants Cpt. Steve's Poor Girls Open Inc | 10,000 | 0 | 10,000 | 0 | 10,000 | 10,000 |
| 7100.050 | County Grants Furnacetown | 40,000 | 0 | 40,000 | 0 | 40,000 | 40,000 |
| 7100.095 | County Grants MarVa Theatre Performing Arts Ct | 15,000 | (5,000) | 20,000 | 5,000 | 15,000 | 15,000 |
| 7100.135 | County Grants Delmarva Discovery Ctr/Poc Mktg | 15,000 | (15,000) | 30,000 | 15,000 | 15,000 | 15,000 |
| 7100.145 | County Grants Rackliffe House Trust | 0 | (1,500) | 1,500 | 1,500 | 0 | 0 |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 80,000 | (21,500) | 101,500 | 21,500 | 80,000 | 80,000 |
| Department Total: 1604 - Other Recreation & Culture | | 80,000 | (21,500) | 101,500 | 21,500 | 80,000 | 80,000 |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|---|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1701 - Extension Service | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 4,950 | 0 | 4,950 | 2,350 | 2,600 | 4,798 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 749 | 0 | 749 | 35 | 714 | 350 | |
| 6100.190 | Administrative Expense Office Supplies | 6,600 | 0 | 6,600 | 400 | 6,200 | 5,562 | |
| 6100.230 | Administrative Expense Postage & Freight | 1,500 | 0 | 1,500 | 0 | 1,500 | 300 | |
| 6130.010 | Equipment Maintenance Copier Lease | 6,000 | 0 | 6,000 | 0 | 6,000 | 5,131 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 19,799 | 0 | 19,799 | 2,785 | 17,014 | 16,142 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6550.270 | Building Site Expenses Telephone | 195 | 0 | 195 | (2,785) | 2,980 | 75 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 195 | 0 | 195 | (2,785) | 2,980 | 75 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7120.020 | Other Non-Matching Expenses Appropriation for Extension Svc | 247,500 | 0 | 247,500 | 11,869 | 235,631 | 235,631 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 247,500 | 0 | 247,500 | 11,869 | 235,631 | 235,631 | |
| Department Total: 1701 - Extension Service | | 267,494 | 0 | 267,494 | 11,869 | 255,625 | 251,848 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1702 - Other Natural Resources | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6170.010 | Program Expense Spongy Moth Control | 73,935 | 0 | 73,935 | 0 | 73,935 | 1,890 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 73,935 | 0 | 73,935 | 0 | 73,935 | 1,890 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7100.180 | County Grants Soil Conservation | 12,000 | 0 | 12,000 | 0 | 12,000 | 12,000 | |
| 7130.030 | Matching Appropriation Conservation Easements | 0 | 0 | 0 | 0 | 0 | 16,200 | |
| 7130.040 | Matching Appropriation Md Agri Land Preservation Fund | 50,000 | 0 | 50,000 | 0 | 50,000 | 2,409 | |
| 7130.050 | Matching Appropriation Beach Maintenance | 490,000 | 0 | 490,000 | 0 | 490,000 | 414,658 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 552,000 | 0 | 552,000 | 0 | 552,000 | 445,267 | |
| Department Total: 1702 - Other Natural Resources | | 625,935 | 0 | 625,935 | 0 | 625,935 | 447,157 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1801 - Economic Development | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 161,323 | 2 | 161,321 | 16,329 | 144,992 | 139,415 | |
| 6010.020 | Benefits Contingency | 71 | 71 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 2,000 | 2,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 33,874 | (1,537) | 35,411 | 35,411 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 19,310 | 19,310 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 12,343 | 2 | 12,341 | 12,341 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 71 | 71 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 2,452 | 2,452 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 265 | 265 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 300 | 300 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 325 | 325 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 339 | 339 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 7,242 | 7,242 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 239,915 | 30,842 | 209,073 | 64,081 | 144,992 | 139,415 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 3,400 | 0 | 3,400 | 0 | 3,400 | 1,100 | |
| 6100.150 | Administrative Expense Incentives & Events | 10,000 | 0 | 10,000 | 0 | 10,000 | 5,600 | |
| 6100.190 | Administrative Expense Office Supplies | 700 | 0 | 700 | 0 | 700 | 600 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 2,040 | 0 | 2,040 | 540 | 1,500 | 1,111 | |
| 6110.280 | Supplies & Equipment Office Furniture | 1,500 | 0 | 1,500 | (3,500) | 5,000 | 2,031 | |
| 6130.010 | Equipment Maintenance Copier Lease | 1,200 | 0 | 1,200 | 300 | 900 | 1,042 | |
| 6160.151 | Grant Programs Tri County Economic Dev Grant | 0 | 0 | 0 | 0 | 0 | 324,649 | |
| 6170.020 | Program Expense Workforce Development Programs | 200,000 | 0 | 200,000 | 0 | 200,000 | 191,767 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 218,840 | 0 | 218,840 | (2,660) | 221,500 | 527,900 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6530.040 | Consulting Services Consulting Services | 45,000 | 0 | 45,000 | 0 | 45,000 | 34,000 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 1,875 | 0 | 1,875 | 625 | 1,250 | 848 | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 1,000 | 0 | 1,000 | 500 | 500 | 846 | |
| 6550.270 | Building Site Expenses Telephone | 700 | 0 | 700 | 700 | 0 | 445 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 48,575 | 0 | 48,575 | 1,825 | 46,750 | 36,139 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 4,200 | 0 | 4,200 | 0 | 4,200 | 946 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 15,220 | 0 | 15,220 | 8,645 | 6,575 | 7,577 | |
| 7000.115 | Travel, Training & Expense Mileage | 1,200 | 0 | 1,200 | (2,808) | 4,008 | 2,472 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|---|--------------------------------|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 20,620 | 0 | 20,620 | 5,837 | 14,783 | 10,995 | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 31,000 | 0 | 31,000 | 31,000 | 0 | 0 | |
| 9010.170 | Capital Equipment Software | 33,500 | 0 | 33,500 | 3,500 | 30,000 | 27,814 | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | 64,500 | 0 | 64,500 | 34,500 | 30,000 | 27,814 | |
| Department Total: 1801 - Economic Development | | 592,450 | 30,842 | 561,608 | 103,583 | 458,025 | 742,263 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1803 - Tourism | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 351,259 | 1,214 | 350,045 | 23,338 | 326,707 | 305,093 | |
| 6000.400 | Personnel Services Overtime Pay | 0 | 0 | 0 | (1,000) | 1,000 | 0 | |
| 6010.020 | Benefits Contingency | 154 | 154 | 0 | 0 | 0 | 0 | |
| 6010.025 | Benefits Deferred Comp Match | 2,000 | 2,000 | 0 | 0 | 0 | 0 | |
| 6010.030 | Benefits Hospitalization Insurance | 14,262 | (17,597) | 31,859 | 31,859 | 0 | 0 | |
| 6010.050 | Benefits Retirement | 42,045 | 42,045 | 0 | 0 | 0 | 0 | |
| 6010.060 | Benefits Social Security Taxes | 26,874 | 95 | 26,779 | 26,779 | 0 | 0 | |
| 6010.070 | Benefits Unemployment Insurance | 154 | 154 | 0 | 0 | 0 | 0 | |
| 6010.090 | Benefits Workmans Compensation Ins | 5,339 | 5,339 | 0 | 0 | 0 | 0 | |
| 6010.120 | Benefits Long Term Disability | 577 | 577 | 0 | 0 | 0 | 0 | |
| 6010.130 | Benefits Life Insurance | 653 | 653 | 0 | 0 | 0 | 0 | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 708 | 708 | 0 | 0 | 0 | 0 | |
| 6010.150 | Benefits Retirement Administration Fee | 738 | 738 | 0 | 0 | 0 | 0 | |
| 6010.900 | Benefits OPEB contribution | 19,191 | 19,191 | 0 | 0 | 0 | 0 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | 463,954 | 55,271 | 408,683 | 80,976 | 327,707 | 305,093 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 700 | 0 | 700 | 0 | 700 | 407 | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 2,969 | 0 | 2,969 | 1,199 | 1,770 | 2,431 | |
| 6100.150 | Administrative Expense Incentives & Events | 900 | 0 | 900 | 0 | 900 | 1,039 | |
| 6100.190 | Administrative Expense Office Supplies | 1,600 | 0 | 1,600 | 300 | 1,300 | 953 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 800 | 0 | 800 | 0 | 800 | 1,186 | |
| 6110.245 | Supplies & Equipment Mobile Phones | 1,308 | 0 | 1,308 | 0 | 1,308 | 872 | |
| 6110.310 | Supplies & Equipment Promotional Materials | 38,263 | 0 | 38,263 | (21,737) | 60,000 | 53,689 | |
| 6110.380 | Supplies & Equipment Signage | 1,000 | 0 | 1,000 | 0 | 1,000 | 58 | |
| 6110.393 | Supplies & Equipment Special Event Sponsorship | 6,000 | 0 | 6,000 | 0 | 6,000 | 4,675 | |
| 6130.010 | Equipment Maintenance Copier Lease | 600 | 0 | 600 | 0 | 600 | 430 | |
| 6130.060 | Equipment Maintenance Software Licensing | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 400 | 0 | 400 | 0 | 400 | 21 | |
| 6160.043 | Grant Programs Other Grants | 104,160 | 0 | 104,160 | 104,160 | 0 | 9,491 | |
| 6160.150 | Grant Programs Tourism Grant Projects | 160,000 | 0 | 160,000 | 0 | 160,000 | 33,284 | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 320,700 | 0 | 320,700 | 83,922 | 236,778 | 108,536 | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6530.040 | Consulting Services Consulting Services | 19,100 | 0 | 19,100 | 0 | 19,100 | 14,564 | |
| 6530.180 | Consulting Services Web Page | 18,000 | 0 | 18,000 | 0 | 18,000 | 21,486 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 2,400 | 0 | 2,400 | 0 | 2,400 | 2,346 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 1,125 | 0 | 1,125 | 0 | 1,125 | 674 | |
| 6550.040 | Building Site Expenses Cleaning Contract | 4,142 | 0 | 4,142 | 1,542 | 2,600 | 3,685 | |
| 6550.050 | Building Site Expenses Custodial Supplies | 380 | 0 | 380 | 0 | 380 | 155 | |
| 6550.060 | Building Site Expenses Electricity | 17,000 | 0 | 17,000 | 1,000 | 16,000 | 14,035 | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 525 | 0 | 525 | 0 | 525 | 0 | |
| 6550.140 | Building Site Expenses Internet Access | 3,780 | 0 | 3,780 | 280 | 3,500 | 3,617 | |
| 6550.170 | Building Site Expenses Office Rent/Lease | 37,602 | 0 | 37,602 | 2 | 37,600 | 37,919 | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 204 | 0 | 204 | 0 | 204 | 153 | |
| 6550.270 | Building Site Expenses Telephone | 1,800 | 0 | 1,800 | 0 | 1,800 | 1,823 | |
| 6900.052 | Advertising Supplemental Advertising | 283,500 | 0 | 283,500 | 0 | 283,500 | 278,443 | |
| 6900.055 | Advertising Tourism | 456,000 | 0 | 456,000 | 30,000 | 426,000 | 431,550 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 845,558 | 0 | 845,558 | 32,824 | 812,734 | 810,451 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 2,800 | 0 | 2,800 | 0 | 2,800 | 1,103 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 9,600 | 0 | 9,600 | 4,600 | 5,000 | 5,783 | |
| 7000.115 | Travel, Training & Expense Mileage | 450 | 0 | 450 | 200 | 250 | 204 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 12,850 | 0 | 12,850 | 4,800 | 8,050 | 7,090 | |
| Department Total: 1803 - Tourism | | 1,643,062 | 55,271 | 1,587,791 | 202,522 | 1,385,269 | 1,231,170 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1901 - Taxes Shared with Towns | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7160.010 | Towns' Share Towns' Share County Bingo Fee | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 | |
| 7160.020 | Towns' Share Towns' Share County Income Tax | 3,262,739 | 0 | 3,262,739 | 485,939 | 2,776,800 | 2,688,287 | |
| 7160.040 | Towns' Share Towns' Share Liquor License Fees | 365,375 | 0 | 365,375 | 23,218 | 342,157 | 389,468 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 3,630,114 | 0 | 3,630,114 | 509,157 | 3,120,957 | 3,077,754 | |
| Department Total: 1901 - Taxes Shared with Towns | | 3,630,114 | 0 | 3,630,114 | 509,157 | 3,120,957 | 3,077,754 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 |
| GENERAL FUND EXPENDITURES | | | | | | | |
| Department: 1902 - Grants to Towns | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | |
| 6160.043 | Grant Programs Other Grants | 0 | (150,000) | 150,000 | 150,000 | 0 | 0 |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | 0 | (150,000) | 150,000 | 150,000 | 0 | 0 |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | |
| 7100.028 | County Grants OPA Recreation Conditional Grant | 20,000 | (20,000) | 40,000 | 40,000 | 0 | 0 |
| 7100.065 | County Grants Grants to Towns for Police | 550,000 | 0 | 550,000 | 0 | 550,000 | 550,000 |
| 7100.153 | County Grants Restricted Fire Grant | 665,000 | 0 | 665,000 | 14,000 | 651,000 | 651,000 |
| 7100.192 | County Grants Tourism to Town | 50,000 | (10,000) | 60,000 | 10,000 | 50,000 | 50,000 |
| 7100.193 | County Grants Unrestricted to Town | 5,332,628 | (351,883) | 5,684,511 | 518,136 | 5,166,375 | 5,116,416 |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 6,617,628 | (381,883) | 6,999,511 | 582,136 | 6,417,375 | 6,367,416 |
| Department Total: 1902 - Grants to Towns | | 6,617,628 | (531,883) | 7,149,511 | 732,136 | 6,417,375 | 6,367,416 |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|--|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1950 - Benefits & Insurance | | | | | | | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | |
| 6510.070 | Legal Services Judgements & Lawsuits | 0 | (10,000) | 10,000 | 5,000 | 5,000 | 8,210 | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | 0 | (10,000) | 10,000 | 5,000 | 5,000 | 8,210 | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7170.020 | Benefits & Insurance Contingency | 0 | (20,000) | 20,000 | 0 | 20,000 | 0 | |
| 7170.025 | Benefits & Insurance Deferred Comp Match | 0 | (300,000) | 300,000 | 0 | 300,000 | 0 | |
| 7170.030 | Benefits & Insurance Hospitalization Insurance | 0 | (2,000,000) | 2,000,000 | (4,125,805) | 6,125,805 | 6,507,745 | |
| 7170.040 | Benefits & Insurance Other Post-Employment Benefits | 0 | (12,639,536) | 12,639,536 | 2,253,718 | 10,385,818 | 10,385,818 | |
| 7170.050 | Benefits & Insurance Retirement | 0 | (6,934,717) | 6,934,717 | 1,988,202 | 4,946,515 | 4,829,353 | |
| 7170.060 | Benefits & Insurance Social Security Taxes | 0 | 0 | 0 | (2,830,500) | 2,830,500 | 2,585,678 | |
| 7170.070 | Benefits & Insurance Unemployment Insurance | 0 | (20,000) | 20,000 | 0 | 20,000 | 7,047 | |
| 7170.090 | Benefits & Insurance Workmans Compensation Ins | 0 | (1,189,101) | 1,189,101 | 265,909 | 923,192 | 934,876 | |
| 7170.100 | Benefits & Insurance Property & Liability Insurance | 0 | (800,000) | 800,000 | 30,000 | 770,000 | 888,744 | |
| 7170.120 | Benefits & Insurance Long Term Disability | 0 | (75,000) | 75,000 | 3,000 | 72,000 | 77,161 | |
| 7170.130 | Benefits & Insurance Life Insurance | 0 | (85,000) | 85,000 | 13,628 | 71,372 | 87,609 | |
| 7170.140 | Benefits & Insurance FSA & PSA Admin and EAP Program | 0 | (92,000) | 92,000 | 1,104 | 90,896 | 78,833 | |
| 7170.150 | Benefits & Insurance Retirement Administration Fee | 0 | (96,000) | 96,000 | 27,080 | 68,920 | 97,314 | |
| 7170.160 | Benefits & Insurance Time to Care Act Insurance | 0 | (7,500) | 7,500 | 7,500 | 0 | 7,500 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 0 | (24,258,854) | 24,258,854 | (2,366,164) | 26,625,018 | 26,487,677 | |
| Department Total: 1950 - Benefits & Insurance | | 0 | (24,268,854) | 24,268,854 | (2,361,164) | 26,630,018 | 26,495,887 | |

| Worcester County | | FY2025 Adopted Budget Expenditure Detail | | | | | | |
|--|---|--|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1975 - Debt Service | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | |
| 7700.090 | Debt Service 2013 Capital Improvement Bonds | 397,648 | 0 | 397,648 | (2,562) | 400,210 | 400,210 | |
| 7700.100 | Debt Service 2014 Capital Improvement Bonds | 3,716,577 | 0 | 3,716,577 | (4,000) | 3,720,577 | 3,720,577 | |
| 7700.110 | Debt Service 2015 Capital Improvement Bond | 796,737 | 0 | 796,737 | (3,124,338) | 3,921,075 | 3,921,074 | |
| 7700.120 | Debt Service 2019 Capital Improvement Bond | 3,100,117 | 0 | 3,100,117 | 6,000 | 3,094,117 | 3,094,783 | |
| 7700.130 | Debt Service 2022 Capital Improvement Bond | 2,066,375 | 0 | 2,066,375 | 3,092 | 2,063,283 | 2,061,783 | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | 10,077,454 | 0 | 10,077,454 | (3,121,808) | 13,199,262 | 13,198,426 | |
| Department Total: 1975 - Debt Service | | 10,077,454 | 0 | 10,077,454 | (3,121,808) | 13,199,262 | 13,198,426 | |

| Worcester County | | | FY2025 Adopted Budget Expenditure Detail | | | | | |
|--|--|------------------------------|--|-----------------------------|---|---------------------|----------------------------------|--|
| Account Number | Account Description | FY2025 Adopted Budget 6/4/24 | FY2025 Work Session & Committee Review Adjustments | FY2025 Department Requested | Variance FY25 Department Request vs FY24 Adopted Budget | 2024 Adopted Budget | 2024 Actual Amount as of 6/13/24 | |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| Department: 1985 - Interfund | | | | | | | | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | |
| 8100.010 | Transfers Out Transfers to Other Funds | 7,229,278 | 2,729,278 | 4,500,000 | 4,500,000 | 0 | 0 | |
| 8100.080 | Transfers Out Transfer to Reserve Fund | 2,709,883 | (1,177,442) | 3,887,325 | 3,887,325 | 0 | 8,136,720 | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | 9,939,161 | 1,551,836 | 8,387,325 | 8,387,325 | 0 | 8,136,720 | |
| Department Total: 1985 - Interfund | | 9,939,161 | 1,551,836 | 8,387,325 | 8,387,325 | 0 | 8,136,720 | |

| FY2025 Capital by Department | | | | | | | | | | | 6/4/2024 |
|--|-------------------|---------|---|--------------|-----------------------|---------------------|---------------------|---------------------|---------------------------|---------------------|--|
| Acct. Number | | | Vehicle Rating from Fleet | Replace/ New | \$ Department Request | FY2025 APPROVED | Comments | Model Yr to Replace | Estimated Miles 6/30/2024 | Request Description | |
| (FY2025 Expense Worksheet) | | | | | | | | | | | |
| Capital Request -Public Safety fund with Casino/Video Lottery Terminal Grants Revenue | | | | | | | | | | | |
| One-Time Capital Request FY2023 | | | | | | | | | | | |
| Sheriff's Office | | | | | | | | | | | |
| 1 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | 6 | R | \$ 55,000 | \$ 55,000 | Casino/VLT | 2013 | 295,000 | estimated annual repair \$4,000 |
| 2 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | 6 | R | \$ 55,000 | \$ 55,000 | Casino/VLT | 2012 | 260,000 | estimated annual repair \$4,000 |
| 3 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | 7 | R | \$ 55,000 | \$ 55,000 | Casino/VLT | 2013 | 260,000 | estimated annual repair \$4,000 |
| 4 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | 6 | R | \$ 55,000 | \$ 55,000 | Casino/VLT | 2013 | 270,000 | estimated annual repair \$4,000 |
| 5 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | 10 | R | \$ 55,000 | \$ 55,000 | Casino/VLT | 2015 | 245,000 | estimated annual repair \$6,000 |
| 6 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | 13 | R | \$ 55,000 | \$ 55,000 | Casino/VLT | 2015 | 225,000 | estimated annual repair \$6,000 |
| 7 | 1101.030.9010.010 | vehicle | Patrol Ford F150 Pursuit | 12 | R | \$ 60,000 | \$ 60,000 | Casino/VLT | 2014 | 220,000 | estimated annual repair \$4,000 |
| 8 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | 13 | R | \$ 55,000 | \$ 55,000 | Casino/VLT | 2015 | 215,000 | estimated annual repair \$6,000 |
| 9 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 4WD | 14 | R | \$ 60,000 | \$ 60,000 | Casino/VLT | 2016 | 205,000 | estimated annual repair \$6,000 |
| 10 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | | N | \$ 55,000 | \$ 55,000 | Casino/VLT | | | Conversion vehicle for part-time to full time deputy |
| 11 | 1101.030.9010.020 | vehicle | vehicle equipment for replacements & new vehicles | | R | \$ 230,000 | \$ 230,000 | Casino/VLT | | | vehicle equipment for 9 replacement vehicles & 1 new vehicle |
| Emergency Services | | | | | | | | | | | |
| 12 | 1102.044.9010.010 | vehicle | Ford F-250 or Equivalent Full Size 4x4 | 8 | R | \$ 77,000 | \$ 77,000 | Casino/VLT | 2005 | 125,136 | estimated annual repair \$7,000 |
| 13 | 1102.044.9010.020 | vehicle | vehicle equipment for replacement vehicle | | R | \$ 18,000 | \$ 18,000 | Casino/VLT | | | |
| Fire Marshal | | | | | | | | | | | |
| 14 | 1104.9010.010 | vehicle | 4 Door 3/4 Ton Pick Up Truck | 6 | R | \$ 72,000 | \$ 72,000 | Casino/VLT | 2012 | 205,000 | estimated annual repair \$10,000 |
| 15 | 1104.9010.010 | vehicle | 4 Door 3/4 Ton Pick Up Truck | 12 | R | \$ 72,000 | \$ 72,000 | Casino/VLT | 2016 | 205,000 | estimated annual repair \$10,000 |
| 16 | 1104.9010.020 | vehicle | vehicle equipment for replacement vehicles | | R | \$ 32,000 | \$ 32,000 | Casino/VLT | | | vehicle equipment for 2 replacement vehicles |
| Total Casino/Video Lottery Terminals Revenue | | | | | | \$ 1,061,000 | \$ 1,061,000 | | | | |

| FY2025 Capital by Department | | | | | | | | | | | 6/4/2024 |
|--|---------------------------|--------------|--|-----------------|----------|---------------------|---------------------------|--|------------------------|---------|--|
| Acct. Number | Vehicle Rating from Fleet | Replace/ New | \$ Department Request | FY2025 APPROVED | Comments | Model Yr to Replace | Estimated Miles 6/30/2024 | Request Description | | | |
| Capital Request -FY2025 | | | | | | | | | | | |
| One-Time Capital Request FY2025 | | | | | | | | | | | |
| Environmental Programs | | | | | | | | | | | |
| 17 | 1010.9010.010 | vehicle | Half Ton Ext. Cab Pickup Truck | 4 | R | \$ 50,000 | \$ 50,000 | General Fund | 2006 | 166,729 | Body work issues, all panels dented and frame is rusted. Estimated annual repair \$2,500 Deputy Director Vehicle |
| Jail | | | | | | | | | | | |
| 18 | 1103.9010.060 | equip | Gravelly-Zero Turn Lawn Tractor | | R | \$ 13,895 | \$ 13,895 | General Fund | | | Replace a 2002 Toro Lawn Mower |
| Maintenance | | | | | | | | | | | |
| 19 | 1201.9010.010 | vehicle | Transit Work/Cargo Van | 7 | R | \$ 60,000 | \$ 60,000 | General Fund | 2006 | 85,000 | Body is rusting & seats ripped. Used by chief custodian for custodial product deliveries daily |
| 20 | 1201.9010.070 | equip | Mini Excavator | | N | \$ 30,500 | \$ 30,500 | General Fund | | | New mini excavator & attachments for various projects such as digging, landscaping and trenching |
| 21 | 1201.9010.070 | equip | Mini Excavator attachment for Stump Grinder | | N | \$ 6,500 | \$ 6,500 | General Fund | | | New mini excavator & attachments for various projects such as digging, landscaping and trenching |
| 22 | 1201.9010.070 | equip | Mini Excavator Auger Attachment | | N | \$ 6,750 | \$ 6,750 | General Fund | | | New mini excavator & attachments for various projects such as digging, landscaping and trenching |
| Roads | | | | | | | | | | | |
| 23 | 1202.9010.010 | vehicle | International 4x2, 10 wheeled Truck Tractor | | R | \$ 192,400 | \$ 192,400 | General Fund | 1991 | 144,000 | estimated annual repair \$1,500. Used for hauling equipment and CDL Training. |
| 24 | 1202.9010.010 | vehicle | Tandem Dump Truck with Snow Plow | | R | \$ 294,192 | \$ 294,192 | General Fund | 1991 | 165,932 | Estimated annual repair \$439 |
| 25 | 1202.9010.050 | equip | Brine Advantage Salt Brine Maker | | N | \$ 65,000 | \$ - | Request in Small Projects Assigned Funds | | | Removed from Operating Budget. Request in ASSIGNED FUNDS upgrade to well and salt brine operations. |
| 26 | 1202.9010.050 | equip | Flex Pro Salt Brine Fill Station | | N | \$ 37,100 | \$ - | Request in Small Projects Assigned Funds | | | Removed from Operating Budget. Request in ASSIGNED FUNDS upgrade to well and salt brine operations. |
| 27 | 1202.9010.050 | equip | Rep. Well 6"x80' for salt brine operations/future wash bay | | N | \$ 60,000 | \$ - | Request in Small Projects Assigned Funds | | | Removed from Operating Budget. REP WELL To be purchased using remaining Assigned Funds "Public W Equip" funding |
| 28 | 1202.9010.070 | equip | AC 545B Loader | | R | \$ 60,000 | \$ 60,000 | General Fund | Approved in FY24 Lease | | Front End Loader is in year 2 of a 5 year lease approved in FY24 |
| 29 | 1202.9010.070 | equip | Skid Steer | | R | \$ 23,508 | \$ 23,508 | General Fund | Approved in FY23 Lease | | Skid Steer with bucket. 3rd year of a 5 year lease approved in FY23 |
| Public Works | | | | | | | | | | | |
| 30 | 1203.220.9010.060 | equip | Car/Truck Drive On Lift | | N | \$ 30,000 | \$ 30,000 | General Fund | | | Lift is needed for new mechanic to service & repair vehicles |
| 31 | 1203.220.9010.060 | equip | Snap On Diagnostic Tool | | R | \$ 8,500 | \$ 8,500 | General Fund | 2014 | | Current tool is over 10 years old & does not work with newer vehicles |
| 32 | 1203.220.9010.060 | equip | Tire Changing/Balancing Machine | | R | \$ 37,500 | \$ 37,500 | General Fund | 2004 | | Mounting machine is 20 years old & Balancing machine is 18 years old both with costly repairs |
| Recycling | | | | | | | | | | | |
| 33 | 1206.9010.060 | bldg impr | Replacement of 3 Overhead doors | | R | \$ 150,000 | \$ - | Request in Small Projects Assigned Funds | | | Removed from Operating Budget. Request in ASSIGNED FUNDS |
| 34 | 1206.9010.070 | equip | Forklift | | R | \$ 50,000 | \$ 50,000 | General Fund | | | Currently using Skid Steer which is to large. Would use to empty bins & relocate bails |
| Mosquito Control | | | | | | | | | | | |
| 35 | 1302.9010.050 | bldg impr | Parking lot paving & drainage improvements | | N | \$ 21,250 | \$ - | Moved to Assigned Funds Paving Impr | | | Removed from Operatign Budget. Moved to Assigned Funds "Parking Lot Imp" Project. Parking lot stabilization, paving and drainage repairs |

| FY2025 Capital by Department | | | | | | | | | | | 6/4/2024 |
|-------------------------------------|-------------------|--------------|----------------------------------|---------------------------|--------------|-----------------------|---------------------|--|---------------------|---------------------------|--|
| | Acct. Number | | | Vehicle Rating from Fleet | Replace/ New | \$ Department Request | FY2025 APPROVED | Comments | Model Yr to Replace | Estimated Miles 6/30/2024 | Request Description |
| Recreation Department | | | | | | | | | | | |
| 36 | 1601.400.9010.010 | vehicle | Small SUV - Chevy/Ford | | N | \$ 38,000 | \$ - | Use existing vehicles | | | Removed from Operating Budget. |
| Parks Department | | | | | | | | | | | |
| 37 | 1602.500.9010.010 | vehicle | Ford/Chevy Half Ton Truck | 7 | R | \$ 45,000 | \$ 45,000 | General Fund | 2005 | 82,000 | Replacement of 2005 Chevy Colorado. Estimated annual repair \$2,000 |
| 28 | 1602.500.9010.060 | equip | Soccer Goal Replacement Sets | | R | \$ 12,000 | \$ 12,000 | General Fund | | | New Aluminum soccer goes to replace older version goals. |
| 39 | 1602.500.9010.070 | equip | Standard 3 Wheel Field Groomer | | R | \$ 32,000 | \$ 32,000 | General Fund | | | Safety and reliability issues with the old field groomer |
| 40 | 1602.500.9010.070 | equip | 72 inch Zero Turn Lawnmower | | R | \$ 17,000 | \$ 17,000 | General Fund | | | Mower being replaced has over 3,000 hours with numerous repairs needed. |
| Library | | | | | | | | | | | |
| 41 | 1603.325.9010.050 | equip | Security Cameras | | N | \$ 25,000 | \$ - | Move to Assigned Funds IT Camera Upgrade | | | Removed from Operating Budget to Assigned Funds IT Camera Upgrade Project Security System for the Ocean Pines Library (install cameras at entrances, pop-up library and bookmobile parking area. |
| Economic Development | | | | | | | | | | | |
| 42 | 1801.9010.010 | vehicle | Chevy Malibu 2024 | | N | \$ 31,000 | \$ 31,000 | General Fund | | | Vehicle for Workforce Development Specialist in the field daily. |
| | | | Total FY2025 General Fund | | | \$ 1,397,095 | \$ 1,000,745 | | | | |
| | | TOTAL | Requested Capital | | | \$ 2,458,095 | \$ 2,061,745 | | | | |

**GRANTS TO TOWNS - FY2025
Request - Ocean City**

| | <u>Ocean City FY24 Approved</u> | <u>Ocean City FY25 Request</u> | <u>Ocean City FY25 Approved</u> |
|---|-------------------------------------|------------------------------------|-------------------------------------|
| <u>COUNTY GRANTS TO TOWNS</u> | | | |
| Ocean City Unrestricted Grant | 2,681,457 | 2,681,457 | 2,681,457 |
| Unrestricted Grant Increase Requested 7.4% | | 198,428 | 67,037 |
| Convention Bureau | 50,000 | 50,000 | 50,000 |
| Recreation Grant | 100,000 | 100,000 | 100,000 |
| Tourism Marketing | 400,000 | 400,000 | 400,000 |
| Other Grants - Park & Ride | 80,000 | 80,000 | 80,000 |
| Public Safety - OC Bomb Squad digital X-ray system (50% cost) | - | 32,500 | 32,500 |
| Downtown Redevelopment | 125,000 | 125,000 | 125,000 |
| Restricted Fire Grant | 195,000 | 227,000 | 227,000 |
| | 3,631,457 | 3,894,385 | 3,762,994 |
| Ocean City MOU Additional Request | - | - | - |
| Sub-Total | 3,631,457 | 3,894,385 | 3,762,994 |
| (1) Ambulance Grant ***Included in 1105 budget | 1,691,260 | 2,430,841 | 2,430,841 |
| (1) EMS Services to WOC | 354,212 | 823,794 | 823,794 |
| Supplemental Cnty Grant EMS to provide level fund | 287,007 | - | - |
| * Cnty Grant Vol. Fire Dept-General Fund Bgt | 239,323 | 265,957 | 266,650 |
| (2) Supplemental Cnty Grant Vol. Fire Dept | 10,677 | - | - |
| <u>DEBT SERVICE FOR BENEFIT OF OCEAN CITY</u> | | | |
| Beach Maintenance-DNR Fund | 490,000 | 490,000 | 490,000 |
| | 3,072,479 | 4,010,592 | 4,011,285 |
| Sub-Total County Grants & Debt | 6,703,936 | 7,904,977.00 | 7,774,279.00 |
| Tourism Marketing On-Behalf | 270,000 | 270,000 | 270,000 |
| <u>SHARED REVENUES</u> | | | |
| * Income Tax | 1,762,200 | 2,070,585 | 2,070,585 |
| * Bingo License Receipts | 2,000 | 2,000 | 2,000 |
| * Liquor License Distribution | 310,000 | 325,000 | 325,000 |
| | 2,074,200 | 2,397,585 | 2,397,585 |
| <u>STATE AID PASS THRU</u> | | | |
| * Fire Co. Aid-State Pass Thru Vol Fire-est | 32,075 | 32,085 | 32,085 |
| * Fire Co. Aid-State Pass Thru Towns-est | 34,833 | 34,833 | 34,833 |
| TOTAL | \$ 9,115,044 | \$ 10,639,480 | \$ 10,508,782 |

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2025 rates based on CY2023 runs

(2) Fire Grant supplement approved from General Fund FY14-FY24

**GRANTS TO TOWNS - FY2025
Request - Ocean Pines Association**

| | Ocean Pines FY24 Approved | Ocean Pines FY25 Revised Request | Ocean Pines FY25 Approved |
|--|--------------------------------------|---|--------------------------------------|
| <u>COUNTY GRANTS TO TOWNS</u> | | | |
| ** County Street Grants By Agreement | 161,425 | 195,866 | 195,866 |
| Infrastructure - Roads & Bridge Repairs | | 150,000 | - |
| Recreation Grant | | 40,000 | 20,000 |
| Tourism | | | |
| Police Aid *(request was revised in March from 550k to 725k) | 550,000 | 725,000 | 550,000 |
| Restricted Fire Grant | 61,000 | 51,000 | 51,000 |
| | 772,425 | 1,161,866 | 816,866 |
| * Cnty Grant Vol. Fire Dept | 239,323 | 265,957 | 266,650 |
| (1) Supplemental Cnty Grant Vol. Fire Dept | 10,677 | - | - |
| (2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget | 670,205 | 870,124 | 870,124 |
| Supplement to provide level funding | 110,238 | - | - |
| | 1,030,443 | 1,136,081 | 1,136,774 |
| Sub-Total County Grants & Debt | 1,802,868 | 2,297,947 | 1,953,640 |
| <u>STATE AID PASS THRU</u> | | | |
| * Fire Co. Aid-State Pass Thru Vol Fire-est | 32,075 | 32,085 | 32,085 |
| TOTAL | \$ 1,834,943 | \$ 2,330,032 | \$ 1,985,725 |

** In Roads Dept Budget

* Mandated by State or County Code

(1) Fire Grant supplement approved from General Fund FY14-FY24

(2) Ambulance Grant calculated FY2025 rates based on CY2023 runs

**GRANTS TO TOWNS - FY2025
Request - Berlin**

| | Berlin FY24 Approved | Berlin FY25 Request | Berlin FY25 Approved |
|---|---------------------------------|--------------------------------|---------------------------------|
| <u>COUNTY GRANTS TO TOWNS</u> | | | |
| Unrestricted Grant | 465,000 | 465,000 | 465,000 |
| Unrestricted Grant Increase Requested 7.5% | | 35,000 | 35,000 |
| Striping Seahawk Rd & new sidewalk to schools | - | 16,000 | - |
| Tourism/Marketing promo videos business district | - | 10,000 | - |
| Restricted Fire Grant | 223,000 | 221,000 | 221,000 |
| | 688,000 | 747,000 | 721,000 |
| * Cnty Grant Vol. Fire Dept | 239,323 | 265,957 | 266,650 |
| (1) Supplemental Cnty Grant Vol. Fire Dept | 10,677 | - | - |
| (2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budg | 869,851 | 1,197,215 | 1,197,215 |
| Supplemental Cnty Grant EMS to provide level fund | 152,419 | - | - |
| | 1,272,270 | 1,463,172 | 1,463,865 |
| Sub-Total County Grants & Debt | 1,960,270 | 2,210,172 | 2,184,865 |
| Tourism Marketing On-Behalf | 4,500 | 4,500 | 4,500 |
| <u>SHARED REVENUES</u> | | | |
| * Income Tax | 555,360 | 652,548 | 652,548 |
| * Liquor License Distribution | 20,438 | 23,000 | 23,000 |
| | 575,798 | 675,548 | 675,548 |
| <u>STATE AID PASS THRU</u> | | | |
| * Fire Co. Aid-State Pass Thru Vol Fire-est | 32,075 | 32,085 | 32,085 |
| * Fire Co. Aid-State Pass Thru Towns-est | 10,711 | 11,500 | 11,500 |
| TOTAL | \$ 2,583,354 | \$ 2,933,805 | \$ 2,908,498 |

* Mandated by State or County Code

(1) Fire Grant supplement approved from General Fund FY14-FY24

(2) Ambulance Grant calculated FY2025 rates based on CY2023 runs

**GRANTS TO TOWNS - FY2025
Request - Snow Hill**

| | Snow Hill FY24 Approved | Snow Hill FY25 Request | Snow Hill FY25 Approved |
|---|------------------------------------|-----------------------------------|------------------------------------|
| <u>COUNTY GRANTS TO TOWNS</u> | | | |
| Unrestricted Grant | 500,000 | 500,000 | 500,000 |
| Other Grants - in lieu | 200,000 | 200,000 | 200,000 |
| Other Grants - in lieu Bikeways Plan | 50,000 | 50,000 | 50,000 |
| Byrd Park Grant - Stormwater Plan | | 98,742 | - |
| Byrd Park Grant - Replace Basketball Courts | | 65,000 | - |
| Infrastrure Grant | 49,959 | 48,317 | 48,317 |
| Restricted Fire Grant | 97,000 | 75,000 | 75,000 |
| | 896,959 | 1,037,059 | 873,317 |
| * Cnty Grant Vol. Fire Dept | 239,323 | 265,957 | 266,650 |
| (1) Supplemental Cnty Grant Vol. Fire Dept | 10,677 | - | - |
| (2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget | 731,985 | 903,312 | 903,312 |
| Supplemental Cnty Grant EMS to provide level fund | 141,791 | | |
| | 1,123,776 | 1,169,269 | 1,169,962 |
| Sub-Total County Grants & Debt | 2,020,735 | 2,206,328 | 2,043,279 |
| Tourism Marketing On-Behalf | 4,500 | 4,500 | 4,500 |
| <u>SHARED REVENUES</u> | | | |
| Income Tax | 176,220 | 207,058 | 207,058 |
| * Liquor License Distribution | 4,688 | 8,000 | 8,000 |
| | 180,908 | 215,058 | 215,058 |
| <u>STATE AID PASS THRUS</u> | | | |
| * Fire Co. Aid-State Pass Thru Vol Fire-est | 32,075 | 32,085 | 32,085 |
| * Fire Co. Aid-State Pass Thru Towns-est | 2,260 | 2,200 | 2,200 |
| TOTAL | \$ 2,240,478 | \$ 2,460,171 | \$ 2,297,122 |

* Mandated by State or County Code

(1) Fire Grant supplement approved from General Fund FY14-FY24

(2) Ambulance Grant calculated FY2025 rates based on CY2023 runs

**GRANTS TO TOWNS - FY2025
Request - Pocomoke City**

| | Pocomoke City | Pocomoke City | Pocomoke City |
|---|----------------------|----------------------|----------------------|
| | <u>FY24 Approved</u> | <u>FY25 Request</u> | <u>FY25 Approved</u> |
| <u>COUNTY GRANTS TO TOWNS</u> | | | |
| | 465,000 | 465,000 | 465,000 |
| | | 75,750 | 35,000 |
| | 49,959 | 48,317 | 48,317 |
| | 75,000 | 91,000 | 91,000 |
| | 589,959 | 680,067 | 639,317 |
| (1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget | 640,895 | 1,017,957 | 1,017,957 |
| Supplemental Cnty Grant EMS to provide level fund | 136,601 | - | - |
| * Cnty Grant Vol. Fire Dept - based on code | 239,323 | 265,957 | 266,650 |
| (2) Supplemental Cnty Grant Vol. Fire Dept | 10,677 | - | - |
| Sub-Total County Grants & Debt | 1,617,455 | 1,963,981 | 1,923,924 |
| Tourism Marketing On-Behalf | 4,500 | 4,500 | 4,500 |
| <u>SHARED REVENUES</u> | | | |
| * Income Tax | 283,020 | 332,548 | 332,548 |
| * Liquor License Distribution | 7,031 | 9,375 | 9,375 |
| | 290,051 | 341,923 | 341,923 |
| <u>STATE AID PASS THRU</u> | | | |
| * Fire Co. Aid-State Pass Thru Vol Fire-est | 32,075 | 32,085 | 32,085 |
| * Fire Co. Aid-State Pass Thru Towns-est | 2,725 | 617 | 617 |
| TOTAL | \$ 1,946,806 | \$ 2,343,106 | \$ 2,303,049 |

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2025 rates based on CY2023 runs

(2) Fire Grant supplement approved from General Fund FY14-FY24

**The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2024
Base Estimate Date: March 2024
(figures expressed in thousands)**

| Jurisdiction | Real Property Full Year | Real Property New Construction | Railroad Operating Real Property | Total Assessable Base Subject to the Real Property County Tax Rate | Loss Due to Homestead Tax Credit | County Homestead Tax Credit Percentage | Net Assessable Base Subject to the Real Property County Tax Rate | Railroad Operating Personal Property | Utility Operating Real Property | Utility Operating Personal Property | Business Personal Property | Total Assessable Base Subject to the Personal Property / Utility County Tax Rates | Total Taxable County Assessable Base |
|--------------|-------------------------|--------------------------------|----------------------------------|--|----------------------------------|--|--|--------------------------------------|---------------------------------|-------------------------------------|----------------------------|---|--------------------------------------|
| Worcester | 20,067,993 | 15,000 | 267 | 20,083,261 | 570,256 | 3% | 19,513,005 | 334 | 8,727 | 229,174 | 190,000 | 428,235 | 20,511,496 |
| | | | | 20,083,261 | | | | | | | | 428,235 | |

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2024 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :

State Department of Assessments and Taxation

| Account coding for General Ledger : | FY2025 Budget | FY2025 Code Based | FY25 Supplement Required | FY24 Additional Request from Fire Companies | FY25 Budget APPROVED |
|---------------------------------------|------------------------|-------------------|--------------------------|---|------------------------|
| County Grant to Fire Companies | | | | | |
| Poc VFC | 100.1105.105 7080.010 | \$ 250,000.00 | \$ 266,649.45 | | \$ 266,650.00 |
| Berlin VFD | 100.1105.115 7080.010 | \$ 250,000.00 | \$ 266,649.45 | | \$ 266,650.00 |
| Snow Hill VFD | 100.1105.125 7080.010 | \$ 250,000.00 | \$ 266,649.45 | | \$ 266,650.00 |
| Ocean City VFD | 100.1105.135 7080.010 | \$ 250,000.00 | \$ 266,649.45 | | \$ 266,650.00 |
| Girdletree VFD | 100.1105.145 7080.010 | \$ 250,000.00 | \$ 266,649.45 | | \$ 266,650.00 |
| Stockton VFD | 100.1105.155 7080.010 | \$ 250,000.00 | \$ 266,649.45 | | \$ 266,650.00 |
| Newark VFD | 100.1105.165 7080.010 | \$ 250,000.00 | \$ 266,649.45 | | \$ 266,650.00 |
| Bishopville VFD | 100.1105.175 7080.010 | \$ 250,000.00 | \$ 266,649.45 | | \$ 266,650.00 |
| Showell VFD | 100.1105.185 7080.010 | \$ 250,000.00 | \$ 266,649.45 | | \$ 266,650.00 |
| Ocean Pines VFD | 100.1105.195 7080.010 | \$ 250,000.00 | \$ 266,649.45 | | \$ 266,650.00 |
| TOTAL FY25 | \$ 2,500,000.00 | 2,666,494 | - | - | \$ 2,666,500.00 |

Fire Grant Calculations for Fire Depts:

| | |
|---|-----------------|
| assessable base | 20,511,496,000 |
| divided by \$100 | 205,114,960 |
| rate=.013 | 2,666,494 |
| based on Code- each co. | FY25 \$ 266,649 |
| Budget - each VFC | FY24 \$ 250,000 |
| VARIANCE | \$ 16,649 |
| FY25 Budget APPROVED | \$ 2,666,500 |
| FY25 Committee Review March Assessable Base | 2,666,500 |
| FY24 County Approved Budget | 2,500,000 |
| Variance | 166,500 |

§ PS 1-101 Appropriation and distribution of money to volunteer fire companies. [Amended 1-12-1993 by Bill No. 92-16]

(a) Appropriation. The County Commissioners shall appropriate, on an annual basis, in the County expense budget, an amount of money equal to one and three tenths cents on each one hundred dollars of assessable property in the County for the assistance, maintenance and support of the various volunteer fire companies chartered by the County Commissioners pursuant to this Subtitle.[Amended 5/15-2001 by Bill No. 01-5]

(b) Distribution. The funds so appropriated by the County Commissioners shall be distributed and expended by the County Commissioners among the chartered volunteer fire companies of the County in as nearly as may be computed an equal sum for each. The appropriation shall be paid to each fire company no less frequently than in two equal installments on or before August 1 and February 1 of each fiscal year.

(c) Expenditures restricted. All funds so distributed by the County Commissioners to the chartered volunteer fire companies of the County shall be used strictly for fire fighting and protection within the County and surrounding jurisdictions by the fire company to which the funds are distributed. The funds shall be expended and used for the equipment, training and maintenance of such fire companies and all necessary expenses relating thereto.

**FIRE COMPANIES NOT IN TOWN LIMITS
FY2025 APPROVED**

| | FY2025 APPROVED BUDGET | FY2024 APPROVED BUDGET | FY25/24 Variance |
|---------------|------------------------------|------------------------------|---------------------|
| Girdletree | \$7,000.00 | \$4,000.00 | \$3,000.00 |
| Stockton | \$7,000.00 | \$4,000.00 | \$3,000.00 |
| Newark | \$7,000.00 | \$4,000.00 | \$3,000.00 |
| Bishopville | \$7,000.00 | \$4,000.00 | \$3,000.00 |
| Showell | \$7,000.00 | \$4,000.00 | \$3,000.00 |
| | | | |
| TOTALS | \$35,000.00 | \$20,000.00 | \$15,000.00 |

FY25 Budget APPROVED \$35,000.00

FY24 Budget APPROVED \$20,000.00

Supplemental Amount is paid to each fire company that is not in Town limits

Budget In Volunteer Fire & Ambulance:

| | |
|-------------|-----------------------|
| Girdletree | 100.1105.145.7080.010 |
| Stockton | 100.1105.155.7080.010 |
| Newark | 100.1105.165.7080.010 |
| Bishopville | 100.1105.175.7080.010 |
| Showell | 100.1105.185.7080.010 |

Rate History:

Annual Allowance

FY2019 \$4,000 new

EMS FUNDING - FY2025 (FY2025 is based on 2023 runs)

| Grant Amount | 2023 Non Credit Out-Town | | 2023 Credit Runs In Town | | 2023 Credit Runs Out-Town | | Additional Supplement Runs (\$250 & \$1,000) | 2023 TRANSPORT DESTINATIONS | | | 2023 | 2023 | | 2023 | | | FY 2025 APPROVED Funding | FY2024 | FY25/FY24 | |
|---------------|--------------------------------|------------------|--------------------------------|--------------------|---------------------------------|--------------------|---|-----------------------------------|-----------------|-----------------|------------------------------------|--------------------|-------------------------|--------------|--------------------|-------------------------|--------------------------------|---|---------------------|---------------------|
| | \$225.00 | | \$225.00 | | \$900.00 | | | AGH | PRMC | MCC/BMC | Mileage Supplement \$.67 x 4 | # of Ambulances | Ambulance Allocation | # Per | Base Personnel | Personnel Supplement | | Additional Supplement to Level Fund | APPROVED BUDGET | FUNDING VARIANCE |
| Pocomoke | | 953 | \$214,425 | | 218 | \$196,200 | \$23,825 | 77 | 1,089 | 5 | \$114,457.44 | 3 | \$75,000 | 18 | \$144,000 | \$190,000 | \$0 | \$1,017,957 | \$777,497 | \$240,461 |
| out town | 153 | \$34,425 | | | 218 | \$196,200 | \$25,625 | \$6,190.80 | \$107,985.24 | \$281.40 | | | | | | | | | | |
| Snow Hill | | 390 | \$87,750 | | | | \$9,750 | 124 | 600 | 0 | \$34,872.16 | 3 | \$75,000 | 15.93 | \$127,440 | \$190,000 | \$0 | \$903,312 | \$873,776 | \$29,536 |
| out town | 178 | \$40,050 | | | 334 | \$300,600 | \$37,850 | \$4,320.16 | \$30,552.00 | \$0.00 | | | | | | | | | | |
| Newark | | 48 | \$10,800 | | 95 | \$85,500 | \$10,700 | 68 | 27 | 0 | \$1,664.28 | 2 | \$50,000 | 7.3 | \$58,400 | \$190,000 | \$0 | \$407,064 | \$385,957 | \$21,108 |
| | | | | | | | | \$0.00 | \$1,664.28 | | | | | | | | | | | |
| Berlin | | 903 | \$203,175 | | | | \$22,575 | 1,080 | 297 | 0 | \$16,715.16 | 3 | \$75,000 | 16 | \$128,000 | \$190,000 | \$0 | \$1,197,215 | \$1,022,269 | \$174,946 |
| out town | 351 | \$78,975 | | | 474 | \$426,600 | \$56,175 | \$0.00 | \$16,715.16 | | | | | | | | | | | |
| Ocean City | | 2132 | \$479,700 | | | | \$53,300 | 2,423 | 427 | 0 | \$42,341.32 | 10 | \$250,000 | 66 | \$528,000 | \$1,013,794 | \$0 | \$3,254,635 | \$2,332,478 | \$922,157 |
| out town | 574 | \$129,150 | | | 744 | \$669,600 | \$88,750 | \$0.00 | \$42,341.32 | \$0.00 | | | | | | includes \$823,794 | | | | |
| Showell | | 63 | \$14,175 | | | | \$1,575 | 94 | 23 | \$0.00 | \$1,541.00 | 2 | \$50,000 | 7.4 | \$59,200 | \$190,000 | \$7,752 | \$441,243 | \$441,243 | \$0 |
| out town | | | | | 117 | \$105,300 | \$11,700 | \$0.00 | \$1,541.00 | | | | | | | | | | | |
| Bishopville | | 74 | \$16,650 | | | | \$1,850 | 101 | 35 | 0 | \$2,345.00 | 2 | \$50,000 | 8.42 | \$67,360 | \$190,000 | \$0 | \$464,205 | \$457,403 | \$6,802 |
| out town | | | | | 136 | \$122,400 | \$13,600 | \$0.00 | \$2,345.00 | | | | | | | | | | | |
| Ocean Pines | | 1151 | \$258,975 | | | | \$28,775 | 1,069 | 222 | 0 | \$14,874.00 | 3 | \$75,000 | 18 | \$144,000 | \$190,000 | \$0 | \$870,124 | \$780,443 | \$89,682 |
| out town | 74 | \$16,650 | | | 140 | \$126,000 | \$15,850 | \$0.00 | \$14,874.00 | | | | | | | | | | | |
| Totals | 1515 | \$340,875 | 5,529 | \$1,244,025 | 2,258 | \$2,032,200 | \$401,900 | 4,942.00 | 2,697.00 | \$281.40 | \$228,810.36 | 28 | \$700,000 | 157.1 | \$1,256,400 | \$2,343,794 | \$7,752 | \$8,555,756 | \$7,071,065 | \$1,484,691 |
| | | | | | | | | | | | | | | | | | | 167,400.00 | 150,000.00 | 17,400.00 |
| | | | | | | | | | | | | | | | | | | 8,723,156.36 | 7,221,065.08 | 1,502,091.28 |

| ROUND TRIP MILEAGE - Paid over 25 miles round trip | | | |
|--|-----|------|---------|
| | AGH | PRMC | MCC/BMC |
| Pocomoke | 55 | 62 | 46 |
| Snow Hill | 38 | 44 | 46 |
| Newark | 20 | 48 | |
| Berlin | 2 | 46 | |
| Ocean City | 24 | 62 | 60 |
| Bishopville | 18 | 50 | |
| Ocean Pines | 10 | 50 | |
| Showell | 8 | 50 | |

DEFINITIONS

Credit Run is an emergency transport to a hospital from a Worcester County location

EMS Units to be MIEMSS Certified ALS/BLS transport units

Full time equivalent personnel are those who cover a minimum of 40 hours per week time block year round

MEMORANDUM OF UNDERSTANDING ITEMS

To qualify for the additional personnel supplement must provide a minimum of 8 hours each day ALS paid coverage

Quarterly Reporting of Personnel Hours worked required to be submitted to County

Annual EMS financial report detailing income and expenses and include any financial audit records

EMS grant funding to be segregated from fire company funds and dedicated to EMS operations

Participation with county emergency exercises, preparation, information and resource requests

Must participate in Quality Assurance program monitored by EMS Captain committee

Failure to sign and comply with MOU will result in funding to be withheld until compliance is met

| <u>Rates As of FY2025:</u> | |
|--|--|
| <u>Additional Personnel Supplement</u> | FY21 = \$60,000 |
| | FY20= \$50,000 FY16 \$40,000 FY15-FY06 = \$30,000 |
| <u>FY23 Budget</u> | Added \$365,182 to Ocean City personnel supplement |
| | Added \$48,874 EMS Supplemental Funding to provide level funding |
| | Increased Ambulance Allocation from \$10,000 to \$15,000 on 6/21/22 Resolution 22-10 |
| <u>FY24 Budget</u> | Added \$354,212 to Ocean City personnel supplement |
| | Added funding increase of \$225 to "Non Credit Out-Town" & "Credit Runs In Town" |
| | Added funding increase of \$900 to "Credit Runs Out-Town" |
| | Added an additional mileage supplement to equal 4 times Maryland rate |
| | Added requested additional \$10,000 per ambulance |
| | Added an additional personnel supplement of \$15,000 |
| <u>FY25 Budget Adopted</u> | Added funding increase of \$250 to "Non Credit Out-Town" & "Credit Runs In Town" |
| | Added funding increase of \$1,000 to "Credit Runs Out-Town" |

**MEDICAL ASSIST COMPANIES
FY2025**

| | CY 2023 | | | # | | | FY2025 | FY2024 | FY25/FY24 |
|---------------|-----------------|-----------------|-------------|-----|-------------------|------------|-----------------|-----------|-----------|
| | Medical Assists | per call | Base Amount | FTE | Paid 2 FTE @ \$8k | Supplement | Approved Budget | Approved | Variance |
| | | \$100.00 | | | \$8,000.00 | | | | |
| Stockton | 78 | \$7,800 | \$9,000 | 2 | \$16,000 | \$53,000 | \$85,800 | \$75,000 | \$10,800 |
| Girdletree | 36 | \$3,600 | \$9,000 | 2 | \$16,000 | \$53,000 | \$81,600 | \$75,000 | \$6,600 |
| | | | | | | | | | |
| TOTALS | | \$11,400 | \$18,000 | | \$32,000 | \$106,000 | \$167,400 | \$150,000 | \$17,400 |

11.60%

FY25 Budget Approved 167,400 Increased FTE from 1 to 2, level funded \$100 per call
FY24 Approved Budget 150,000

Medical Assist Company is alerted each time a call for EMS service is in their response area

Full time equivalent personnel are those who cover a minimum of 40 hours per week time block year round

Per Call amount is paid for each **response** to a medical assist call

Base Amount is paid to each fire company that is alerted for every EMS call within their fire response area

| Budget In Volunteer Fire & Ambulance: | | FY25 Approved |
|--|-----------------------|---------------|
| Stockton | 100.1105.155.7080.020 | \$85,800 |
| Girdletree | 100.1105.145.7080.020 | \$81,600 |

| Rate History: | Base Amount | Per Call | Paid FTE |
|---------------|----------------|----------|----------|
| FY2024 | \$9,000 | \$100 | \$8,000 |
| FY2023 | \$9,000 | \$100 | \$8,000 |
| FY2022 | \$9,000 | \$100 | \$8,000 |
| FY2021 | \$9,000 | \$100 | \$8,000 |
| FY2020 | \$7,500 | \$100 | \$8,000 |
| FY2019 | \$7,500 | \$100 | \$5,000 |
| FY2018 | \$7,500 | \$100 | |
| FY2015-FY07 | \$7,500 | \$80 | |
| FY2006-FY04 | \$3,000 | 0 | |

FY2025 Grant to Towns - for Fire Company for Out of Town Responses

Amount to be paid to TOWN

\$1,000.00 per call

| | CY2023 | FY2025 Approved | FY2024 Approved | FY25/FY24 Variance |
|--------------|------------|-----------------|-----------------|--------------------|
| Pocomoke | 91 | 91,000 | 75,000 | \$16,000 |
| Snow Hill | 75 | 75,000 | 97,000 | -\$22,000 |
| Berlin | 221 | 221,000 | 223,000 | -\$2,000 |
| Ocean City | 227 | 227,000 | 195,000 | \$32,000 |
| Ocean Pines | 51 | 51,000 | 61,000 | -\$10,000 |
| Total | 665 | 665,000 | 651,000 | \$14,000 |

2.15% Increase

emergency call
for fire

Budget In Grants to Towns:

| | |
|-------------|-----------------------|
| Pocomoke | 100.1902.100.7100.153 |
| Snow Hill | 100.1902.120.7100.153 |
| Berlin | 100.1902.110.7100.153 |
| Ocean City | 100.1902.130.7100.153 |
| Ocean Pines | 100.1902.190.7100.153 |

On June 1, 2004, a new program was budgeted for appropriation in FY2005. This new program entitled, Restricted Fire Grant to the Towns, was budgeted as a pass thru of funds for Fire Service for all municipalities. and OceanPines Association (OPA). Funding will be based on qualified **Out of Town Fire Service Runs**, which means the fire apparatus leaves the corporate municipal or homeowner association limits that the apparatus is situated in.

This new County funding will be provided to your municipality for further distribution to the Vol. Fire Company based on qualified runs.

Qualified runs are defined as:

Fire Company must be alerted by Central for an emergency alarm.

Fire Company must respond with a minimum of one certified piece of fire apparatus and arrive on the scene.

Public service calls are not eligible.

How to Qualify:

Municipality must agree not to reduce their current/future funding level formulas.

Fire Company must show participation in county drills.

Fire Company must maintain current equipment and departmental roster lists with Central.

Fire Company must participate, and successfully complete annual inspection.

Money must go toward fire equipment and/or equipment operating expenses.

Rate History:

FY2022-FY2007 = \$1,000

FY2006-FY2005=\$250

FY2025
Approved

FY2024
Approved

FY25/24
Variance

1105.198.7080.040 LOSAP Contribution

| | | | |
|---------------------|------------|------------|-----------|
| Annual Contribution | \$ 203,466 | \$ 184,400 | \$ 19,066 |
| Administrative Fee | \$ 1,800 | \$ 1,800 | \$ - |
| Total | \$ 205,266 | \$ 186,200 | \$ 19,066 |

*Annual Report is May 1

FY20 Plan approved - Resolution 19-33

1105.198.7080.080 EMT Paramedic Scholarship Program

| | | | |
|---------------------|----------|----------|------|
| Annual Contribution | \$ 8,000 | \$ 8,000 | \$ - |
|---------------------|----------|----------|------|

FY20 Plan approved - Resolution 19-34

1105.200.7080.070 Worker's Compensation Vol Firemen

| | | | |
|----------------|-----------|-----------|----------|
| Policy Premium | \$ 63,723 | \$ 54,000 | \$ 9,723 |
|----------------|-----------|-----------|----------|

1105.7080.060 State Grant to Fire Companies

Each year, the county and towns must report to the State, the cost for fire protection, rescue & ambulance services. The State funds are distributed to the towns and fire companies according to Article 38A, Sections 45A through 45D, of the Annotated Code of Maryland, known as "Senator William H. Amoss Fire, Rescue & Ambulance Fund." If the town share of funds provided equals 10% of the total spent in the County, they would receive 5% of the State grant in the next year. The State funds not distributed to the towns are split evenly among the 10 fire companies.

| | | FY2025 | | | FY2023 |
|-----------------------|--------------------------|-------------------|-------------------|-----------------|-------------------|
| | | Approved | | | |
| | | Estimate | FY2024 Actual | \$ Inc/(Dec) | Actual |
| 100.1105.100.7080.060 | Pocomoke City/Town | \$ 617 | \$ 386 | \$ 231 | \$ 2,726 |
| 100.1105.110.7080.060 | Berlin/Town | \$ 11,500 | \$ 11,739 | -239 | \$ 10,712 |
| 100.1105.120.7080.060 | Snow Hill/ Town | \$ 2,200 | \$ 2,024 | 176 | \$ 2,261 |
| 100.1105.130.7080.060 | Ocean City/Town | \$ 34,833 | \$ 33,419 | 1,414 | \$ 34,834 |
| 100.1105.115.7080.060 | Berlin | \$ 32,085 | \$ 32,085 | 0 | \$ 32,075 |
| 100.1105.175.7080.060 | Bishopville | \$ 32,085 | \$ 32,085 | 0 | \$ 32,075 |
| 100.1105.145.7080.060 | Girdletree | \$ 32,085 | \$ 32,085 | 0 | \$ 32,075 |
| 100.1105.165.7080.060 | Newark | \$ 32,085 | \$ 32,085 | 0 | \$ 32,075 |
| 100.1105.135.7080.060 | Ocean City | \$ 32,085 | \$ 32,085 | 0 | \$ 32,075 |
| 100.1105.195.7080.060 | Ocean Pines | \$ 32,085 | \$ 32,085 | 0 | \$ 32,075 |
| 100.1105.105.7080.060 | Pocomoke | \$ 32,085 | \$ 32,085 | 0 | \$ 32,075 |
| 100.1105.185.7080.060 | Showell | \$ 32,085 | \$ 32,085 | 0 | \$ 32,075 |
| 100.1105.125.7080.060 | Snow Hill | \$ 32,085 | \$ 32,085 | 0 | \$ 32,075 |
| 100.1105.155.7080.060 | Stockton | \$ 32,085 | \$ 32,085 | 0 | \$ 32,075 |
| | | \$ 370,000 | \$ 368,418 | \$ 1,582 | \$ 371,283 |

Note: FY25 budget \$370,000 uses FY24 & FY23 actual allocation & State budget aid report to compile budget

Board of Education

| UNRESTRICTED BUDGET | FY2025 Adopted Budget | FY2024 Adopted Budget | Dollar Variance +/- FY2024 |
|--|------------------------------|------------------------------|-----------------------------------|
| County Funding | | | |
| Major State Aid Programs (Blueprint) Local Share: | | | |
| Foundation Program (Base) | 47,454,814 | 46,898,034 | 556,780 |
| College & Career Ready (CCR) | 207,245 | 348,392 | (141,147) |
| Compensatory Education | 15,252,550 | 14,982,359 | 270,191 |
| Concentration of Poverty | 403,524 | 87,352 | 316,172 |
| English Learners | 898,293 | 736,298 | 161,995 |
| Special Education | 4,119,053 | 3,587,491 | 531,562 |
| Transitional Supplemental Instruction (TSI) | 204,138 | 383,103 | (178,965) |
| Pre-kindergarten | 4,540,447 | 3,577,806 | 962,641 |
| Career Ladder for Educators (NBC Teacher Salary) | 60,733 | 53,017 | 7,716 |
| Additional Funding to meet Maintenance of Effort (MOE) | 26,360,622 | 29,352,788 | (2,992,166) |
| MINIMUM COUNTY APPROPRIATION | 99,501,419 | 100,006,640 | (505,221) |
| OPEB to meet current retire expenses | 1,587,052 | | 1,587,052 |
| Additional Funding Proposed Above MOE | 4,305,221 | - | 4,305,221 |
| TOTAL UNRESTRICTED COUNTY APPROPRIATION | 105,393,692 | 100,006,640 | 5,387,052 |
| County Appropriation Retirement for Non-Teachers | 818,722 | 758,679 | 60,043 |
| County Appropriation School Construction | 60,000 | 815,000 | (755,000) |
| TOTAL COUNTY APPROPRIATION | 106,272,414 | 101,580,319 | 4,692,095 |
| State & Other Funding Sources | | | |
| Major State Aid Programs (Blueprint) State Share: | | | |
| Foundation Program (Base) | 8,374,379 | 8,276,124 | 98,255 |
| Compensatory Education | 10,168,367 | 9,988,240 | 180,127 |
| English Learners | 598,862 | 490,866 | 107,996 |
| Special Education | 2,746,036 | 2,391,661 | 354,375 |
| Transportation | 4,062,401 | 4,000,397 | 62,004 |
| Other | 992,011 | 792,463 | 199,548 |
| TOTAL STATE & OTHER FUNDING | 26,942,056 | 25,939,751 | 1,002,305 |
| TOTAL UNRESTRICTED BUDGET | 133,214,470 | 127,520,070 | 5,694,400 |

**Document created by County Administration*

| RESTRICTED BUDGET | FY2025 Proposed Budget | FY2024 Adopted Budget | Dollar Variance +/- FY2024 |
|--|-----------------------------------|----------------------------------|---------------------------------------|
| Restricted Major State Aid Programs (Blueprint) State Share: | | | |
| Pre-kindergarten | 1,128,861 | 885,884 | 242,977 |
| Concentration of Poverty | 1,730,766 | 1,110,118 | 620,648 |
| College & Career Ready (CCR) | 65,875 | 108,043 | (42,168) |
| Transitional Supplemental Instruction | 54,774 | 103,777 | (49,003) |
| National Board Certified | 19,267 | 16,983 | 2,284 |
| Blueprint Coordinator | 24,492 | - | 24,492 |
| Restricted Federal Funds | 10,794,248 | 13,951,065 | (3,156,817) |
| Restricted State Funding Early Childcare & Education | 990,000 | 990,000 | - |
| Restricted State Funding Adult Education | 172,075 | 172,075 | - |
| Restricted State Funding PreK Expansion | 316,000 | 451,340 | (135,340) |
| Restricted State Funding Teachers Retirement/Pension | 8,533,000 | 6,931,771 | 1,601,229 |
| Restricted State Funding Safety Grants | 317,857 | 377,857 | (60,000) |
| Restricted State Funding Ready for Kindergarten | 80,000 | 134,325 | (54,325) |
| Restricted State Funding Educational Support Prof Bonus | - | 215,454 | (215,454) |
| Restricted Programs Local: Pocomoke Middle Grant | 85,049 | 85,049 | - |
| Restricted Programs Local: Donnie Williams Grant | 150,000 | 100,000 | 50,000 |
| TOTAL RESTRICTED BUDGET | 24,462,264 | 25,633,741 | (1,171,477) |

**Document created by County Administration*

BOARD OF EDUCATION OF WORCESTER COUNTY

FY25 TOTAL BUDGET SUMMARY BY CATEGORY AND OBJECT OF EXPENDITURE

| | SALARY | CONTRACTED SERVICES | SUPPLIES AND MATERIALS | OTHER CHARGES | EQUIPMENT | TUITION TRANSFERS | FY25 PROPOSED BUDGET | FY25 REVISED PROPOSED BUDGET |
|--------------------------------|---------------------|---------------------|------------------------|---------------------|------------------|-------------------|----------------------|------------------------------|
| Administration | 1,677,616 | 177,242 | 22,882 | 35,407 | 1,102 | | 2,018,193 | \$1,914,249 |
| Instructional Support Services | 9,016,035 | 85,263 | 80,132 | 61,200 | 5,000 | | 9,500,278 | 9,247,630 |
| Instructional Salaries | 52,397,601 | | | | | | 53,865,934 | 52,397,601 |
| Textbooks & Classroom Supplies | | | 2,372,757 | | | | 2,867,690 | 2,372,757 |
| Other Instructional Costs | | 584,389 | | 411,875 | 85,395 | 50,000 | 1,139,209 | 1,131,659 |
| Special Education | 12,920,675 | 403,000 | 151,400 | 40,011 | 22,000 | 128,000 | 13,811,938 | 13,665,086 |
| Student Personnel Services | 429,471 | 750 | 1,890 | 283 | | | 436,235 | 432,394 |
| Health Services | 1,235,354 | 252 | 8,118 | 750 | 1,000 | | 1,258,517 | 1,245,474 |
| Student Transportation | 407,809 | 7,138,507 | 9,636 | 134,084 | | | 8,187,359 | 7,690,036 |
| Operation of Plant | 4,297,705 | 673,200 | 847,500 | 3,961,948 | 42,300 | | 10,074,976 | 9,822,653 |
| Maintenance of Plant | 878,398 | 304,488 | 319,500 | 650 | 37,745 | | 1,548,380 | 1,540,781 |
| Fixed Charges | | | | 30,434,465 | | | 29,103,663 | 30,434,465 |
| Capital Planning | 138,655 | 450 | 1,552 | 306 | | | 142,074 | 140,963 |
| Proposed FY25 | \$83,399,319 | \$9,367,541 | \$3,815,367 | \$35,080,979 | \$194,542 | \$178,000 | \$133,954,446 | \$132,035,748 |

OTHER REQUESTS

| | |
|---------------------------------|--------------------|
| Technology Program | \$200,000 |
| Capital Outlay | 100,000 |
| School Construction | 60,000 |
| County Share of Teacher Pension | * |
| Retirement Expenses | <u>818,722</u> |
| TOTAL OTHER REQUESTS | \$1,178,722 |

TOTAL

\$133,214,470

*(Effective for FY17, this amount is now included in the category of Fixed Charges)